

City of Bay City



Proposed Operating Budget - FY 2017

Mayor Mark A. Bricker

City of Bay City

FY 2017

Operating Budget

This budget proposal represents adopting a tax rate 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 \$38,940, which is a 0.86% increase from last year's budget.

Mayor Mark A. Bricker

Councilmembers

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

2016 Appraisal Roll	\$	763,470,173
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2016 Tax Rates:	2015-2016
City of Bay City's Effective Tax Rate	\$0.560
Effective M & O Rollback Tax Rate	\$0.553
Sales Tax Adjustment Rate	\$0.173
Debt Tax Rate:	\$0.110

Proposed Rate	Rate	FY 2017 Revenue
Maintenance and Operations Tax (M&O)	\$ 0.48811	\$3,689,309
Debt Service Tax	\$ 0.11398	\$861,501
Total	\$ 0.60209	\$4,550,810

CITY OF BAY CITY

FY 2016

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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 *	3,090,248	13,367,343	14,346,364	(979,022)	2,111,226
Internal Service Funds:					
Information Technology Fund - 81	-	845,627	845,477	-	150
Maintenance Fund - 82	-	667,906	667,906	-	
Subtotal	-	1,513,533	1,513,383	150	150
Special Revenue funds					
Emergency & Disaster Recovery Fund - 23	-	-	-	-	-
Civic & Cultural Fund - 25	506,513	776,650	848,441	(71,791)	434,722
Police Forfeiture Fund - 24	32,023	5,025	10,000	(4,975)	27,048
Police Task Force Fund - 30	17,676	10,000	17,500	(7,500)	10,176
Library Fund - 26	34,741	431,264	467,222	(35,957)	(1,217)
Municipal Court Technology Fund - 29	16,077	8,000	14,600	(6,600)	9,477
Municipal Court Building Security Fund - 27	46,564	6,000	12,600	(6,600)	44,162
Donation Fund - 21	136,002	-	-	-	136,002
Subtotal	789,596	1,236,939	1,370,363	(133,423)	660,371
Enterprise Funds:					
Utility Fund					
Utility General 61	2,388,243	7,777,847	8,309,527	(531,680)	1,856,564
Utility Capital Projects 62	2,000,000	-	2,000,000	(2,000,000)	-
Utility Debt & Reserve 63	1,259	1,054,107	1,054,107	-	1,259
Subtotal	4,389,502	8,831,954	11,363,633	(2,531,680)	1,857,823
Airport Fund - 64	84,921	367,507	428,141	(60,634)	24,287
Subtotal	4,474,423	9,199,461	11,791,775	(2,592,314)	1,882,109
Capital Project Funds					
Capital Projects Fund 36	4,000,000	-	4,000,000	(4,000,000)	-
Street Maintenance Fund - Fund 28	223,897	300,000	300,000	-	223,897
TIRZ District #1	-	9,000	-	9,000	9,000
TIRZ District #2	-	-	-	-	-
Subtotal	4,223,897	309,000	4,300,000	(3,991,000)	232,897
Debt Service Fund - Fund 80	31,305	1,808,894	1,715,592	93,303	124,608
Subtotal	31,305	1,808,894	1,715,592	93,303	124,608
GRAND TOTAL	\$ 12,609,470	\$ 27,435,170	\$ 35,037,476	\$ (7,602,306)	\$ 5,011,361

**Based off historic trends of city employment, we expect general fund to receive \$850,000 in operational savings. This projection demonstrates a 229,877 operating surplus.*

General Fund

General Fund

Fund 11

Summary

	FY15 Budget	FY15 Actual	FY16 Budget	FY16 Estimate	FY17 Budget
Resources:					
Beginning Balance	\$ 2,183,368	\$ 1,782,594	\$ 3,066,109	\$ 3,066,109	\$ 3,090,248
Revenues					
Property Taxes	3,815,453	3,790,373	3,877,809	3,840,739	3,888,309
Other Local Taxes	4,901,681	5,161,997	5,402,089	5,161,772	5,215,000
Fines & Penalties	307,700	276,911	307,700	263,213	354,700
Licenses & Permits	263,750	235,881	209,750	214,442	211,500
Miscellaneous	3,427,123	3,712,293	3,569,896	3,551,633	3,428,326
Transfers	113,126	434,173	242,309	206,309	242,309
Other Revenue / Sources	55,600	19,542	22,200	24,825	27,200
Total Revenue	12,884,433	13,631,170	13,631,753	13,262,932	13,367,343
Operating Expenditures					
City Secretary	332,316	309,441	350,196	341,011	369,149
General Services	4,144,639	3,244,574	3,120,880	3,238,022	3,256,602
Administrative Council	257,511	244,505	238,357	247,351	262,517
Main Street	40,390	45,164	40,391	40,391	50,890
Municipal Court	295,621	274,121	300,811	295,201	311,367
Finance	269,606	259,242	275,255	242,916	349,910
Code Enforcement	161,082	132,962	-	-	-
Police	3,889,789	3,738,690	3,956,758	3,929,816	4,588,098
Animal Impoundment	155,221	145,151	162,740	146,442	172,244
Volunteer Fire Dept Supp	187,013	145,937	186,851	183,216	188,446
Street & Bridge	2,842,841	2,513,988	2,455,570	2,228,517	2,936,749
Parks Facilities	64,390	63,109	-	-	-
Recycling Center	201,311	193,636	198,358	227,892	177,290
Parks	479,816	416,506	600,439	565,614	796,865
Riverside Park	149,765	166,685	177,994	140,136	173,712
Recreation	128,671	131,367	137,246	141,219	118,737
Aquatics	242,931	178,419	283,435	248,639	245,388
Teen Center	10,544	7,439	-	-	-
Library	-	1,080	-	-	-
Total Operating Expenditures	13,853,458	12,212,017	12,485,281	12,216,383	\$ 13,997,964
Net Operating	(969,025)	1,419,152	1,146,472	1,046,549	\$ (630,622)
Capital Expenditures	341,246		988,922	1,022,410	\$ 348,400
Total Over/Under	(1,310,271)	1,419,152	157,550	24,139	\$ (979,022)
Total Ending Fund Balance	873,097	3,066,109	3,223,659	3,090,248	\$ 2,111,226

**Based off historic trends of city employment, we expect general fund to receive \$850,000 in operational savings. This projection demonstrates a 229,877 operating surplus.*

Revenues

Fund 11

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Property Taxes						
3105 Property Tax Collections	\$ 3,626,953	\$ 3,591,694	\$ 3,689,309	\$ 3,401,114	\$ 3,652,415	\$ 3,689,309
3110 Delinquent Taxes	110,000	118,249	110,000	100,725	120,870	120,000
3115 Tax Overpayments	3,500	1,676	3,500	3,455	4,145	4,000
3125 Property Taxes - P&I Fees	75,000	78,754	75,000	42,205	63,308	75,000
Subtotal	3,815,453	3,790,373	3,877,809	3,547,499	3,840,739	3,888,309
Other Local Taxes						
3205 State Sales Tax	2,439,600	2,729,286	2,743,234	1,822,874	2,734,311	2,745,000
3210 State Mixed Beverage Tax	25,000	37,797	40,000	31,508	47,261	47,500
3215 Franchise Tax	701,000	701,323	701,000	441,714	662,571	700,000
3216 Enterprise Franchise Tax	532,331	345,682	546,238	233,650	350,474	350,000
3220 State Sales Tax - Tax Relief	1,203,750	1,347,909	1,371,617	911,437	1,367,155	1,372,500
Subtotal	4,901,681	5,161,997	5,402,089	3,441,183	5,161,772	5,215,000
Fines & Penalties						
3410 Court Fines	275,000	251,837	275,000	157,493	236,239	325,000
3411 Warrant Fees Collected	23,500	17,145	23,500	12,471	18,706	20,000
3440 TP-Judicial Efficiency - \$2.50	-	-	-	202	304	500
3450 Juvenile Case Management	9,200	7,928	9,200	5,309	7,964	9,200
Subtotal	307,700	276,911	307,700	175,476	263,213	354,700
License & Permits						
3505 Alcoholic Beverage Permits	4,250	5,845	4,250	1,335	5,000	5,000
3510 Taxi License Permits	-	-	-	-	-	-
3515 Arrest Fees - PD	500	565	500	691	1,037	1,000
3520 Offense & Accident RPT - PD	3,000	3,321	3,000	2,739	3,500	3,500
3535 Building Permits	240,000	225,039	200,000	140,947	200,000	200,000
3536 Re-Inspection Fees	15,000	650	1,000	650	975	1,000
3537 Plat Filing Fees	1,000	461	1,000	2,620	3,930	1,000
Subtotal	263,750	235,881	209,750	148,983	214,442	211,500
Miscellaneous						
3605 Interest Income	2,000	867	1,000	1,654	2,481	2,500
3613 Property Abatements	-	305	-	935	1,403	1,500
3614 Building Demolitions	-	1,600	-	800	1,200	1,500
3616 Administrative Fees	442,413	472,386	464,985	309,990	464,985	464,985
3617 Sanitation Service	2,155,665	2,182,634	2,248,366	1,523,523	2,285,284.00	2,353,843
3618 WCA Fuel	-	-	-	-	-	-
3620 Rental Proceeds	24,000	18,000	24,000	6,750	10,125	15,000
3621 Recycling Cardboard	15,000	19,503	15,000	13,523	20,285	20,000
3622 Recycling Oil	1,000	-	1,000	-	-	-
3623 Recycling Misc	4,000	2,006	4,000	1,139	1,708	2,000
3624 Forfeiture Income	-	-	-	-	-	-
3625 Royalties	500	155	500	143	215	250
3626 PD Grant - OAG - VCLG	42,000	38,768	42,000	27,644	41,466	42,000
3628 PD Grant - OJP Tahoe	-	-	-	-	-	-
3629 PD Grant - Stimulus	-	-	-	-	-	-
3630 PD Grants & Special Revenue	7,187	17,245	7,187	11,023	16,533	17,250
3633 Grants - Various Sources	15,498	161,533	15,498	5,609	8,415	15,498
3635 Law Enforcement Education	2,500	3,311	5,000	2,992	4,488	5,000
3640 P&R Dept. - Fees	21,000	17,113	20,000	10,420	15,630	20,000
3641 Field Rentals	360	300	360	615	922	1,000
3644 Misc Income - Parks & Rec	-	593	-	-	-	-
3645 Riverside Park Fees	104,000	89,621	95,000	54,281	75,137	95,000
3650 Service Center Fees	10,000	4,781	10,000	4,241	636	10,000
3671 AG Reimbursement	-	2,424	-	1,966	2,424	2,500
3675 BCISD - Pool Renovation	-	16,000	16,000	16,000	16,000	-
3680 County - Animal Impound %	50,000	59,902	50,000	17,915	51,660	55,000
3683 Animal Impound Donations	-	125	-	235	282	-
3685 Animal Impound Fees	8,000	17,548	12,000	4,265	6,395	6,500
3691 Suspense - Debit	-	-	-	-	-	-
3693 Insurance Claims	-	-	-	5,430	5,430	-
3695 Gain on Disposal of Assets	-	-	-	-	-	-
3696 Other Income - Gas Company	375,000	391,000	391,000	16,000	391,000	150,000
3697 Other Income - Police	5,000	2,381	5,000	6,065	7,000	5,000
3698 Other Income - Employee Prg	-	-	-	-	-	-
3699 Other Income	142,000	192,192	142,000	80,354	120,530	142,000
Subtotal	3,427,123	3,712,293	3,569,896	2,123,512	3,551,633	3,428,326
Transfers						
3725 Transfer from FD 25	46,471	39,317	40,391	20,727	4,391	40,391
3761 Transfer from Utility Fund	66,655	66,655	201,918	134,612	201,918	201,918
3762 Transfer from Sanitation	-	328,201	-	-	-	-
Subtotal	113,126	434,173	242,309	155,339	206,309	242,309
Other Revenues						
3805 Rec - Summer Day Camps	1,000	120	1,000	-	-	-
3815 Sports Complex Concessions	13,000	60	-	-	-	-
3816 Hilliard Pool Concessions	2,000	74	-	18	2,000	-
3817 Hilliard Pool Gate Fees	16,500	9,440	5,000	1,206	12,000	12,000
3820 Rec - Instructions	16,100	-	-	-	-	-
3825 Rec - Christmas in Park	4,500	4,442	4,500	2,895	2,895	4,500
3830 Rec - Sweethearts Ball	1,500	-	-	30	30	-
3840 Rec - Fishing Tournament	1,000	-	1,000	-	-	-
3850 Rec - Other Programs	-	1,821	1,500	1,798	2,500	1,500
3855 Rec - Adult Softball	-	375	3,000	375	2,000	3,000
3860 Rec - Adult Volleyball	-	2,140	4,200	1,320	1,400	4,200
3865 Rec - Youth Basketball	-	1,070	2,000	930	2,000	2,000
Subtotal	55,600	19,542	22,200	8,572	24,825	27,200
Total Revenue	\$ 12,884,433	13,631,170	\$ 13,631,753	\$ 9,600,563	\$ 13,262,932	\$ 13,367,343

Expenditure

Fund 11

Summary

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel	6,624,657	6,066,806	6,729,516	4,178,514	6,441,289	7,272,591
Supplies & Materials	483,776	370,611	445,285	216,998	397,041	454,394
Other Charges & Services	3,608,574	3,678,555	3,688,470	2,269,002	3,567,552	3,637,501
Repairs & Maintenance	364,582	317,211	377,475	263,446	447,795	423,600
Transfers	1,786,786	1,297,992	1,984,456	1,343,372	2,013,894	2,155,378
Debt Service	470,373	69,811	-	64,303	77,164	54,500
Other Expenses	-	-	-	-	-	-
Subtotal	13,338,748	11,800,986	13,225,203	8,335,635	12,944,734	13,997,964
Operation Expenditures	13,338,748	11,800,986	13,225,203	8,335,635	12,944,734	13,997,964
Capital Expenditures	341,246	425,784.36	988,922	610,981	1,022,410	348,400
Total Expenditures	13,679,994	12,226,770	14,214,125	8,946,616	13,967,144	14,346,364

Department Summary

General Services	3,314,639	2,414,574	3,120,880	2,263,125	3,238,022	3,256,602
Administrative Council	257,511	244,505	238,357	171,620	247,351	262,517
City Secretary	\$ 332,316	\$ 309,441	\$ 350,196	\$ 224,622	\$ 341,011	\$ 369,149
Finance	269,606	259,242	275,255	154,515	242,916	349,910
Police	4,040,037	3,884,885	4,254,680	2,782,015	4,172,664	4,588,098
Animal Impoundment	155,221	145,151	162,740	95,663	146,442	172,244
Volunteer Fire Dept Supp	187,013	157,457	186,851	121,375	183,216	188,446
Code Enforcement	186,082	158,111	-	-	-	-
Municipal Court	305,621	279,687	300,811	189,891	295,201	311,367
Street & Bridge	2,938,839	2,738,355	2,931,570	1,586,474	2,707,289	2,936,749
Recycling Center	201,311	193,636	198,358	150,729	227,892	177,290
Parks	523,816	454,643	600,439	370,350	565,614	796,865
Recreation	128,671	131,367	137,246	71,850	141,219	118,737
Riverside Park	165,765	166,685	177,994	108,791	174,164	173,712
Aquatics	242,931	178,419	283,435	64,199	271,401	245,388
Main Street	40,390	45,164	40,391	23,580	40,391	50,890
Teen Center	10,544	7,439	-	-	-	-
Library	-	1,080	-	-	-	-
Service Center	64,390	63,109	-	-	-	-
Subtotal						
Operating Expenditures	\$ 13,300,314	\$ 11,769,841	\$ 13,259,203	\$ 8,378,798	\$ 12,994,793	\$ 13,997,964
Capital Expenditures	379,680	456,929	954,922	567,817	972,351	\$ 348,400
Total Expenditures	\$ 13,679,994	\$ 12,226,770	\$ 14,214,125	\$ 8,946,616	\$ 13,967,144	\$ 14,346,364

City General Services

Fund 11 410

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
410-4225 Health Insurance		-				
410-4226 Dental Insurance		-				
410-4230 Travel & Training		-				
410-4235 Employee Programs		171		8,894	8,894	-
410-4290 Payroll Penalties		7,792		-	-	
Subtotal	-	7,962	-	8,894	8,894	-
Supplies & Materials						
410-4305 Postage & Freight	-		-	33	49	100
410-4300 Bank Charges	-		-	2,740	3,653	3,600
410-4310 General Supplies	6,500	4,503	6,500	3,468	4,625	5,500
410-4315 Dues & Subs/Pubs	6,000	148	6,000	3,321	3,985	6,000
410-4318 Safety Supplies	-	-	8,000	-	-	8,000
Subtotal	12,500	4,651	12,500	9,562	12,312	15,200
Other Charges & Services						
410-4405 General & Unemployment Ins	280,000	191,348	300,000	181,365	221,820	188,600
410-4406 Health Ins - City Flex Costs	26,000	15,698	20,000	19,645	23,574	25,000
410-4410 Telephone	9,000	13,338	11,500	8,341	10,010	11,500
410-4415 Utilities	280,000	281,650	247,000	132,001	198,000	215,000
410-4420 Legal Fees	100,000	146,486	100,000	97,414	146,121	146,000
410-4421 Professional Fees	30,000	37,158	30,000	109,405	131,286	30,000
410-4422 Planning Commission	5,000	-	5,000	848	1,017	5,000
410-4424 Charter Review Fees		-		-	-	
410-4425 Contracted Services	120,000	111,123	180,000	156,520	187,824	180,000
410-4426 Credit Card Fees		-		-	-	
410-4427 Lease & Rentals	10,000	3,876	5,000	1,938	2,326	5,000
410-4429 Bad Debt Expense		11,159				
410-4436 Special Legal Counsel	-	40,726	5,000	-	-	5,000
410-4440 Operational Support (EAC, CrisisCenter)	15,000	15,000	21,000	-	21,000	21,000
410-4441 Operational Support-Library	131,480	131,480	135,424	90,283	135,424	135,424
410-4495 Contingency - General	-	-	15,000	-	-	15,000
410-4497 Contingency - Equipment	-	-	10,000	-	-	10,000
410-4498 Misc Furniture & Equip	-	-	500	-	-	500
410-4499 Miscellaneous	4,500	5,422	4,500	6,131	7,357	4,500
Subtotal	1,010,980	1,004,463	1,089,924	803,889	1,085,758	997,524
Repairs & Maintenance						
410-4505 R & M Equipment	4,000	180	4,000	-	-	4,000
410-4515 R & M Building	30,000	29,515	30,000	33,105	40,000	30,000
Subtotal	34,000	29,695	34,000	33,105	40,000	34,000
Capital Outlay						
410-4615 Capital Buildings		-		-	-	
Subtotal	-	-	-	-	-	-
Transfers						
410-4728 Transfer to Street Maint FD 28	150,000	150,000	150,000	100,000	150,000	150,000
410-4763 Transfer to Debt Service 63 - CO 2012	86,312	86,312	87,313	116,751	116,751	87,720
410-4764 Transfer to Airport Fund	169,464	120,464	120,464	80,309	120,464	221,074
410-4765 Transfer to Fund 81	305,224	299,447	395,708	238,352	395,708	422,739
410-4766 Transfer To Fund 82	366,500	338,425	327,063	205,355	327,063	333,953
410-4780 Transfer to Debt Service Fund	709,286	303,344	903,908	602,605	903,908	939,893
Transfer to TIRZ # 1	-	-	-	-	-	9,000
Transfer to TIRZ # 2	-	-	-	-	-	-
Subtotal	1,786,786	1,297,992	1,984,456	1,343,372	2,013,894	2,155,378
Debt Service						
410-4805 Principal - Rescue Truck	386,581	61,153		58,882	70,658	50,000
410-4815 Interest - Rescue Truck	83,792	8,657		5,421	6,506	4,500
Subtotal	470,373	69,811	-	64,303	77,164	54,500
Other Expenses						
410-4911 Budget - Emp Turnover Adjustment		-				-
Subtotal	-	-	-	-	-	-
Operating Expenditures	\$ 3,314,639	\$ 2,414,574	\$ 3,120,880	\$ 2,263,125	\$ 3,238,022	\$ 3,256,602
Capital Expenditures	-	-	117,630	-	-	20,000
Total Expenditures	\$ 3,314,639	\$ 2,414,574	\$ 3,238,510	\$ 2,263,125	\$ 3,238,022	\$ 3,276,602

Administrative Council

Fund 11

415

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
415-4105 Salaries & Wages	\$ 185,817	\$ 153,719	\$ 161,288	\$ 102,128	\$ 153,193	\$ 179,726
415-4106 Overtime				-	-	-
415-4110 Other Compensation	7,200	7,200	10,200	5,861	8,792	10,200
415-4205 FICA Expense	14,766	12,555	13,119	8,159	12,239	13,298
415-4206 Unemployment Tax	-	-	-	-	-	266
415-4210 Retirement	18,831	14,900	14,278	9,344	14,015	13,181
415-4215 Workers Compensation	411	369	316	215	323	300
415-4225 Health Insurance	15,529	18,679	15,529	15,214	22,820	10,804
415-4226 Dental Insurance	557	657	427	419	628	642
415-4230 Travel & Training	6,900	13,948	8,000	1,169	1,754	8,000
Subtotal	250,011	222,027	223,157	142,510	213,764	236,417
Supplies & Materials						
415-4305 Postage & Freight	50	126	50	127	190	50
415-4310 General Supplies	750	1,878	1,250	2,225	3,337	7,250
415-4315 Dues & Subs/Pubs	1,500	12,322	5,000	8,560	9,000	5,000
415-4320 Fuel - Gasoline & Oil	-	-	-	48	100	-
Subtotal	2,300	14,326	6,300	10,960	12,528	12,300
Other Charges & Services						
415-4410 Telephone	1,500	2,113	1,900	1,309	1,963	1,900
415-4411 Cell Phones	-	508	-	612	900	900
415-4425 Contracted Services	1,200	1,171	1,000	711	1,067	5,000
415-4495 Contingency - General	-	-	2,000	-	-	2,000
415-4498 Misc Furniture & Equip	-	-	-	86	128	-
415-4499 Miscellaneous	2,500	4,360	4,000	15,433	17,000	4,000
Subtotal	5,200	8,152	8,900	18,151	21,059	13,800
Operating Expenditures	\$ 257,511	\$ 244,505	\$ 238,357	\$ 171,620	\$ 247,351	\$ 262,517
Capital Expenditures						
Total Expenditures	\$ 257,511	\$ 244,505	\$ 238,357	\$ 171,620	\$ 247,351	\$ 262,517

City Secretary

Fund 11 405

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY156 Estimate	FY167 Budget
Personnel						
405-4105 Salaries & Wages	\$ 148,474	\$ 149,645	\$ 144,697	\$ 99,104	\$ 148,655	\$ 154,937
405-4106 Overtime	1,746	586	1,746	333	499	1,746
405-4110 Other Compensation	1,000	1,069	1,000	600	900	900
405-4205 FICA Expense	11,534	10,808	11,279	7,189	10,783	11,922
405-4206 Unemployment Tax	-	-	-	-	-	399
405-4210 Retirement	16,193	15,998	14,247	10,027	15,041	15,366
405-4215 Workers Compensation	321	319	297	215	322	274
405-4225 Health Insurance	26,435	18,046	29,519	14,315	21,473	23,795
405-4226 Dental Insurance	668	501	641	437	655	642
405-4230 Travel & Training	6,229	1,573	2,024	1,122	1,682	2,024
405-4235 Employee Programs	15,680	16,356	41,680	11,330	21,504	41,680
Subtotal	228,280	214,902	247,130	144,670	221,514	253,683
Supplies & Materials						
405-4305 Postage & Freight	1,000	738	1,000	680	1,020	1,000
405-4310 General Supplies	2,000	2,514	2,000	1,290	1,935	2,000
405-4311 Election Expenses	10,331	2,402	10,331	6,282	9,423	10,331
405-4315 Dues & Subs/Pubs	6,377	8,835	6,472	4,446	6,669	6,472
405-4320 Safety Supplies	-	366	-	-	-	-
Subtotal	19,708	14,855	19,803	12,698	19,047	19,803
Other Charges & Services						
405-4410 Telephone	2,200	3,521	3,200	7,057	10,585	10,600
405-4420 Legal Fees	7,000	7,199	5,000	-	-	5,000
405-4421 Professional Fees	8,250	6,402	8,985	6,055	9,082	13,985
405-4425 Contracted Services	66,078	61,445	66,078	52,786	79,179	66,078
405-4429 Bad Debt Expense	-	-	-	-	-	-
405-4498 Misc Furniture & Equip	-	294	-	497	745	-
405-4499 Miscellaneous	800	823	-	859	859	-
Subtotal	84,328	79,685	83,263	67,254	100,450	95,663
Repairs & Maintenance						
405-4505 Equipment	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Operating Expenditures	\$ 332,316	\$ 309,441	\$ 350,196	\$ 224,622	\$ 341,011	\$ 369,149
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,400
Total Expenditures	\$ 332,316	\$ 309,441	\$ 350,196	\$ 224,622	\$ 341,011	\$ 387,549

Finance

Fund 11 Dept 430

		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel							
430-4105	Salaries & Wages	\$ 180,146	\$ 163,625	\$ 181,659	\$ 65,580	\$ 100,367	\$ 248,058
430-4106	Overtime	500	2,179	500	1,565	2,396	
430-4110	Other Compensation	3,300	2,400	3,300	1,600	2,400	2,400
430-4205	FICA Expense	14,072	12,531	14,188	5,037	7,708	14,059
430-4206	Unemployment Tax	-	-	-	-	-	532
430-4210	Retirement	19,756	18,815	18,286	7,038	10,771	24,421
430-4215	Workers Compensation	424	380	374	142	218	345
430-4225	Health Insurance	29,018	23,307	30,143	11,881	18,183	31,876
430-4226	Dental Insurance	890	843	855	412	631	1,069
430-4230	Travel & Training	7,000	11,830	9,000	3,397	5,096	8,000
430-4240	Uniforms		244	600	215	400	600
	Subtotal	255,106	236,153	258,905	96,867	148,170	331,360
Supplies & Materials							
430-4305	Postage & Freight	2,250	1,825	2,000	1,537	1,900	2,000
430-4310	General Supplies	4,000	4,038	4,000	2,158	3,637	4,000
430-4315	Dues & Subs/Pubs	2,250	1,606	2,250	409	800	2,250
	Subtotal	8,500	7,469	8,250	4,104	6,337	8,250
Other Charges & Services							
430-4410	Telephone	2,000	2,817	2,500	1,745	2,618	2,500
430-4411	Cell Phones/Pagers	-	743	900	-	-	900
430-4420	Legal Fees	-	1,037	1,200	-	-	1,200
430-4421	Professional Fees	-	-	-	-	-	-
430-4425	Contracted Services	4,000	10,461	2,500	49,628	81,292	2,500
430-4460	Advertising	-	-	-	-	-	200
430-4498	Misc Furniture & Equip	-	563	-	-	2,000	2,000
430-4499	Miscellaneous	-	-	1,000	2,170	2,500	1,000
	Subtotal	6,000	15,620	8,100	53,544	88,410	10,300
Repairs & Maintenance							
430-4505	Equipment	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
	Operating Expenditures	\$ 269,606	\$ 259,242	\$ 275,255	\$ 154,515	\$ 242,916	\$ 349,910
	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 269,606	\$ 259,242	\$ 275,255	\$ 154,515	\$ 242,916	\$ 349,910

Police

Fund 11 450

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
450-4105 Salaries & Wages	\$ 2,580,141	\$ 2,545,092	\$ 2,719,392	\$ 1,809,353	\$ 2,714,029	\$ 2,894,527
450-4106 Overtime	52,000	68,481	53,500	57,443	86,165	62,000
450-4107 Overtime-Grant	18,000	11,079	-	-	-	-
450-4110 Other Compensation	23,985	18,600	30,585	14,759	22,138	39,000
450-4205 FICA Expense	203,311	193,362	214,466	137,817	206,726	224,415
450-4206 Unemployment Tax	-	-	-	-	-	7,714
450-4210 Retirement	281,046	282,724	272,554	191,972	287,958	288,297
450-4215 Workers Compensation	46,518	41,959	45,307	26,922	40,383	39,416
450-4225 Health Insurance	394,326	310,936	412,000	261,138	391,707	457,024
450-4226 Dental Insurance	12,020	11,345	11,755	7,607	11,411	11,975
450-4230 Travel & Training	42,000	36,177	62,000	33,758	50,636	78,876
450-4240 Uniforms	25,747	21,267	23,735	5,808	8,712	28,923
Subtotal	3,679,094	3,541,022	3,845,294	2,546,577	3,819,865	4,132,167
Supplies & Materials						
450-4305 Postage & Freight	1,500	1,383	4,400	2,585	3,877	4,400
450-4310 General Supplies	11,700	10,011	12,725	5,590	8,385	12,725
450-4315 Dues & Subs/Pubs	8,108	5,219	9,077	3,977	5,966	8,757
450-4318 Safety Supplies	-	-	20,315	19,677	20,315	13,520
450-4320 Fuel - Gasoline & Oil	90,300	71,658	60,000	30,507	50,000	80,640
Subtotal	111,608	88,272	106,517	62,336	88,543	120,042
Other Charges & Services						
450-4410 Telephone	15,240	27,464	26,900	18,761	28,142	26,900
450-4411 Cell Phones	21,250	20,501	16,640	10,703	16,054	16,824
450-4415 Utilities	23,000	23,794	21,000	10,454	15,680	21,000
450-4417 Building Demolition	-	-	50,000	29,262	31,362	50,000
450-4418 Property Abatements	-	13,215	16,500	16,420	35,138	16,500
450-4420 Legal Fees	2,000	1,774	2,000	549	824	2,000
450-4421 Professional Fees	-	-	1,000	-	-	1,000
450-4425 Contracted Services	11,615	26,748	45,051	25,729	38,593	46,491
450-4427 Lease & Rentals	21,156	973	960	640	960	960
450-4440 Operational Support	34,218	31,306	30,320	15,305	30,320	42,912
450-4455 Printed Materials	-	-	5,461	1,461	1,525	6,868
450-4460 Advertising	-	216	750	140	140	4,750
450-4490 Forfeiture Fund Expenditures	(4,390)	-	-	-	-	-
450-4498 Misc Furniture & Equip	63,272	61,109	26,133	20,903	31,354	38,262
450-4499 Miscellaneous	12,104	9,655	11,724	5,616	8,425	12,755
Subtotal	199,465	216,753	254,439	155,942	238,516	287,222
Repairs & Maintenance						
450-4505 Equipment	5,040	3,442	4,200	762	1,144	4,200
450-4510 R & M Vehicles	35,000	31,467	34,000	14,118	21,176	34,000
450-4515 Building	9,830	3,929	10,230	2,280	3,419	10,467
Subtotal	49,870	38,838	48,430	17,160	25,740	48,667
Capital Outlay						
450-4605 CE - Furniture & Equipment	38,611	38,612	78,788	73,202	112,897	-
450-4610 CE - Vehicles	111,637	107,582	219,134	91,785	129,951	-
450-4615 CE - Buildings	-	-	-	-	-	-
Subtotal	150,248	146,194	297,922	164,987	242,848	-
Operating Expenditures	\$ 4,040,037	\$ 3,884,885	\$ 4,254,680	\$ 2,782,015	\$ 4,172,664	\$ 4,588,098
Capital Expenditures	150,248	146,194	297,922	164,987	242,848	220,000
Total Expenditures	\$ 4,190,285	\$ 4,031,079	\$ 4,552,602	\$ 2,947,002	\$ 4,415,512	\$ 4,808,098

Animal Impound

Fund 11 455

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
455-4105 Salaries & Wages	\$ 87,187	\$ 87,469	\$ 90,612	\$ 59,202	\$ 90,607	\$ 93,351
455-4106 Overtime	1,000	37	1,000	67	135	1,000
455-4110 Other Compensation	-	-	-	-	-	-
455-4205 FICA Expense	6,746	6,036	7,008	4,125	6,313	7,141
455-4206 Unemployment Tax	-	-	-	-	-	399
455-4210 Retirement	9,471	9,418	9,033	6,060	9,274	9,204
455-4215 Workers Compensation	2,025	2,001	2,097	1,243	1,903	2,113
455-4225 Health Insurance	26,435	22,044	29,519	17,384	26,605	28,947
455-4226 Dental Insurance	668	666	641	428	655	642
455-4230 Travel & Training	1,120	250	1,120	150	300	1,252
455-4240 Uniforms	610	342	610	292	583	420
Subtotal	135,262	128,263	141,640	88,950	136,375	144,469
Supplies & Materials						
455-4305 Postage & Freight	100	-	100	-	-	100
455-4310 General Supplies	4,300	2,885	2,900	1,847	2,771	3,400
455-4318 Safety Supplies	-	-	100	-	-	100
455-4320 Fuel & Oil	150	92	150	114	170	150
Subtotal	4,550	2,977	3,250	1,961	2,941	3,750
Other Charges & Services						
455-4410 Telephone	550	704	700	436	654	700
455-4415 Utilities	5,000	4,646	4,400	1,513	2,270	4,400
455-4425 Contracted Services	-	608	1,800	588	882	1,800
455-4426 Contracted Workforce	-	-	-	-	-	-
455-4440 Operational Support	3,380	2,050	3,380	899	1,348	3,380
455-4455 Printed Material	-	-	-	-	-	158
455-4498 Misc Furniture & Equip	1,329	1,194	-	151	227	5,407
455-4499 Miscellaneous	2,040	1,624	3,000	247	371	1,247
Subtotal	12,299	10,827	13,280	3,835	5,752	17,092
Repairs & Maintenance						
455-4505 Furniture & Equipment	1,750	350	1,750	26	39	3,200
455-4510 R&M Vehicle	-	-	1,500	34	51	1,500
455-4515 Building	1,360	2,735	1,320	856	1,284	2,233
Subtotal	3,110	3,085	4,570	916	1,374	6,933
Capital Expenditures						
455-4605 CE - Furniture and Equipment	4,289	-	-	-	-	-
455-4615 CE - Vehicles	-	-	-	-	-	-
Subtotal	4,289	-	-	-	-	-

Total Operating Expenditures	\$ 155,221	\$ 145,151	\$ 162,740	\$ 95,663	\$ 146,442	\$ 172,244
Capital Expenditures	\$ 4,289	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 159,510	\$ 145,151	\$ 162,740	\$ 95,663	\$ 146,442	\$ 172,244

Volunteer Fire Department

Fund 11 465

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
465-4105 Salaries & Wages	\$ 24,981	\$ 16,030	\$ 25,547	\$ 17,380	\$ 26,069	\$ 26,458
465-4106 Overtime	-	-	-	-	-	-
465-4110 Other Compensation	-	-	410	-	-	-
465-4205 FICA Expense	1,911	1,132	1,986	1,308	1,962	2,024
465-4206 Unemployment Tax	-	-	-	-	-	133
465-4210 Retirement	2,683	1,586	2,559	1,358	2,037	2,609
465-4215 Workers' Compensation	58	33	52	27	41	50
465-4225 Health Insurance	6,161	3,746	5,918	2,726	4,089	6,794
465-4226 Dental Insurance	223	167	214	107	160	214
465-4230 Travel & Training	6,000	4,665	6,000	1,925	2,888	6,000
465-4235 Employee Programs	3,600	3,600	3,600	3,600	5,400	3,600
465-4240 Uniforms	12,000	5,326	12,000	8,915	13,373	12,000
Subtotal	57,616	36,285	58,286	37,347	56,020	59,881
Supplies & Materials						
465-4305 Postage & Freight	165	125	165	120	165	165
465-4306 Honor Guard Supplies	1,000	-	1,000	-	1,000	1,000
465-4307 Fire Prevention Supplies	3,000	2,817	3,000	-	3,000	3,000
465-4310 General Supplies	5,000	1,987	5,000	1,075	5,000	5,000
465-4320 Fuel - Gasoline & Oil	5,000	3,357	5,000	1,628	5,000	5,000
Subtotal	14,165	8,287	14,165	2,823	14,165	14,165
Other Charges & Services						
465-4410 Telephone	2,100	2,817	2,500	1,745	2,618	2,500
465-4411 Cell Phones/Pagers	-	628	800	852	1,278	800
465-4415 Utilities	6,132	4,161	4,000	1,012	2,000	4,000
465-4425 Contracted Services	-	125	100	88	135	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	3,000	2,389	3,000	-	3,000	3,000
465-4499 Miscellaneous	1,000	722	1,000	-	1,000	1,000
Subtotal	76,232	74,842	75,400	67,697	74,031	75,400
Repairs & Maintenance						
465-4505 R & M Equipment	8,000	13,502	8,000	1,496	8,000	8,000
465-4510 R & M Vehicles	16,000	14,772	16,000	7,253	16,000	16,000
465-4515 R & M Building	15,000	9,767	15,000	4,761	15,000	15,000
Subtotal	39,000	38,042	39,000	13,509	39,000	39,000
Capital Outlay						
465-4605 C&E Equipment	-	-	-	-	-	-
465-4615 C&E Building	-	11,520	-	-	-	-
Subtotal	-	11,520	-	-	-	-
Operating Expenditures	\$ 187,013	\$ 157,457	\$ 186,851	\$ 121,375	\$ 183,216	\$ 188,446
Capital Expenditures	\$ -	\$ 11,520	\$ -	\$ -	\$ -	\$ 5,000
Total Expenditures	\$ 187,013	\$ 168,977	\$ 186,851	\$ 121,375	\$ 183,216	\$ 193,446

Code Enforcement

Fund 11

435

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
435-4105 Salaries & Wages	\$ 80,767	\$ 78,659	\$ -	\$ -	\$ -	\$ -
435-4106 Overtime	1,500	438	-	-	-	-
435-4205 FICA Expense	6,293	5,995	-	-	-	-
435-4210 Retirement	8,835	8,700	-	-	-	-
435-4215 Workers' Compensation	430	423	-	-	-	-
435-4225 Health Insurance	12,322	10,704	-	-	-	-
435-4226 Dental Insurance	445	462	-	-	-	-
435-4230 Travel & Training	9,000	2,042	-	-	-	-
435-4240 Uniforms	1,050	390	-	-	-	-
Subtotal	120,642	107,813	-	-	-	-
Supplies & Materials						
435-4305 Postage & Freight	2,900	2,635	-	-	-	-
435-4310 General Supplies	2,000	207	-	-	-	-
435-4315 Dues & Subs/Pubs	215	186	-	-	-	-
435-4318 Safety Supplies	150	-	-	-	-	-
435-4320 Fuel - Gasoline & Oil	4,500	2,047	-	-	-	-
Subtotal	9,765	5,076	-	-	-	-
Other Charges & Services						
435-4410 Telephone	1,075	2,817	-	-	-	-
435-4411 Cell Phones	1,600	674	-	-	-	-
435-4417 Building Demolition	50,000	32,733	-	-	-	-
435-4420 Legal Fees	-	1,154	-	-	-	-
435-4421 Professional Fees	1,000	269	-	-	-	-
435-4425 Contracted Services	-	6,745	-	-	-	-
435-4498 Misc Furniture & Equip	-	99	-	-	-	-
Subtotal	53,675	44,490	-	-	-	-
Repairs & Maintenance						
435-4510 Vehicles	2,000	732	-	-	-	-
Subtotal	2,000	732	-	-	-	-
Capital Outlay						
435-4615 CE - Vehicles	25,000	25,149	-	-	-	-
Subtotal	25,000	25,149	-	-	-	-
Total Operating Expenditures	\$ 186,082	\$ 158,111	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	25,000	25,149	-	-	-	-
Total Expenditures	\$ 211,082	\$ 183,259	\$ -	\$ -	\$ -	\$ -

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

Municipal Court

Fund 11 425

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
425-4105 Salaries & Wages	\$ 130,333	\$ 117,937	\$ 121,046	\$ 81,127	\$ 121,691	\$ 130,788
425-4106 Overtime	1,500	-	1,500	18	50	1,500
425-4205 FICA Expense	10,085	8,656	9,375	5,691	8,536	10,005
425-4206 Unemployment Tax	-	-	-	-	-	532
425-4210 Retirement	12,891	12,374	12,083	8,301	12,451	12,896
425-4215 Workers Compensation	304	267	247	174	261	248
425-4225 Health Insurance	21,718	13,920	22,514	18,957	28,435	22,072
425-4226 Dental Insurance	890	491	855	407	611	642
425-4230 Travel & Training	2,500	2,376	3,825	2,389	3,500	3,985
Subtotal	180,221	156,021	171,445	117,064	175,535	182,667
Supplies & Materials						
425-4305 Postage & Freight	2,000	1,867	2,000	1,312	1,968	2,000
425-4310 General Supplies	4,000	4,314	5,000	2,373	3,560	4,500
425-4315 Dues & Subscriptions	100	93	266	213	320	100
Subtotal	6,100	6,274	7,266	3,898	5,847	6,600
Other Charges & Services						
425-4410 Telephone	3,000	5,634	5,000	3,490	5,236	5,000
425-4415 Utilities	4,300	4,092	3,100	1,290	1,936	3,100
425-4420 Legal Fees	30,000	27,000	30,000	15,750	30,000	30,000
425-4425 Contracted Services	75,000	69,518	75,000	45,689	68,533	75,000
425-4427 Lease & Rentals	500	362	500	274	411	500
425-4430 Juror Fees	-	-	-	-	-	-
425-4433 Credit Card Fees	2,000	3,299	3,000	1,836	2,754	3,000
425-4498 Misc Furniture & Equip	500	750	500	-	-	500
425-4499 Miscellaneous	500	360	500	299	449	500
Subtotal	115,800	111,015	117,600	68,629	109,319	117,600
Repairs & Maintenance						
425-4505 Equipment	1,000	3,975	2,000	100	2,000	2,000
425-4515 Building	2,500	2,402	2,500	200	2,500	2,500
Subtotal	3,500	6,377	4,500	300	4,500	4,500
Capital Outlay						
425-4615 C&O - Building	10,000	5,566	-	-	-	-
Subtotal	10,000	5,566	-	-	-	-
Operating Expenditures	\$ 305,621	\$ 279,687	\$ 300,811	\$ 189,891	\$ 295,201	\$ 311,367
Capital Expenditures	\$ 10,000	\$ 5,566	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 315,621	\$ 285,253	\$ 300,811	\$ 189,891	\$ 295,201	\$ 311,367

Public Works - Street & Bridge

Fund 11

475

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
475-4105 Salaries & Wages	\$ 645,880	\$ 519,218	\$ 644,008	\$ 389,424	605,166	652,893
475-4106 Overtime	12,000	27,492	18,750	10,141	15,759	18,500
475-4110 Other Compensation	3,750	1,408	2,750	985	1,530	2,538
475-4205 FICA Expense	50,538	40,350	50,892	29,582	45,970	50,017
475-4206 Unemployment	-	-	-	-	-	2,261
475-4210 Retirement	70,952	59,177	65,595	41,019	63,744	64,466
475-4215 Workers' Compensation	25,165	21,636	21,192	13,197	20,507	22,876
475-4225 Health Insurance	121,437	89,720	116,320	64,427	100,120	129,671
475-4226 Dental Insurance	3,784	3,251	3,545	1,907	2,963	3,421
475-4230 Travel & Training	12,250	8,503	8,500	4,024	6,036	8,000
475-4240 Uniforms	8,150	6,798	7,800	4,187	6,280	7,800
Subtotal	953,906	777,553	939,352	558,892	868,076	962,444
Supplies & Materials						
475-4305 Postage & Freight	1,150	319	1,150	207	300	1,150
475-4310 General Supplies	40,000	41,835	40,000	20,490	40,000	40,000
475-4315 Dues & Subs/Pubs	1,455	425	1,955	1,299	1,955	1,955
475-4318 Safety Supplies	5,000	1,588	5,000	709	5,000	5,000
475-4319 Street Sign Supplies	41,000	30,577	43,000	15,085	43,000	43,000
475-4320 Fuel - Gasoline & Oil	65,000	34,126	40,000	14,316	30,000	40,000
475-4321 WCA Fuel	-	-	-	-	-	-
Subtotal	153,605	108,870	131,105	52,105	120,255	131,105
Other Charges & Services						
475-4410 Telephone	1,575	1,193	1,200	861	1,292	1,300
475-4411 Cell Phones/Pagers	6,060	6,959	7,206	3,511	5,266	8,100
475-4415 Utilities	8,625	4,608	7,600	269	403	1,000
475-4419 Engineering	50,000	44,816	50,000	11,965	50,000	50,000
475-4420 Legal Fees	50,000	6,912	10,000	-	10,000	10,000
475-4421 Professional Fees	17,000	2,000	3,000	674	3,000	3,000
475-4425 Contracted Services	25,000	160,041	64,300	21,403	64,300	64,300
475-4427 Lease & Rentals	16,000	3,548	16,000	-	5,000	10,000
475-4428 Sanitation Fees	1,488,041	1,487,925	1,532,682	805,445	1,383,500	1,500,000
475-4429 Permits	-	-	-	-	-	-
475-4430 Bad Debt	-	(96)	-	(417)	(626)	-
475-4433 Credit Card Fees	750	1,771	750	885	1,327	1,500
475-4450 Claims	-	-	-	-	-	-
475-4498 Misc Furniture & Equip	-	-	-	1,919	3,000	10,000
475-4499 Miscellaneous	2,375	8,914	2,375	1,894	1,894	2,000
Subtotal	1,665,426	1,728,591	1,695,113	848,408	1,528,357	1,661,200
Repairs & Maintenance						
475-4505 R & M Furniture & Equipment	69,002	34,781	69,000	45,191	67,785	70,000
475-4510 R & M Vehicles	12,000	7,457	12,000	9,732	14,598	12,000
475-4515 R&M Building	-	-	-	-	-	-
475-4520 R & M Infrastructure	84,900	81,103	85,000	72,146	108,219	100,000
Subtotal	165,902	123,341	166,000	127,069	190,602	182,000
Capital Outlay						
475-4605 CE - Furniture & Equipment	-	-	230,000	230,000	230,000	-
475-4615 CE - Vehicles	50,998	50,998	56,000	58,555	58,555	-
475-4620 CE - Infrastructure	-	-	190,000	-	190,000	-
475-4630 CE - Infrastructure - Grant Funded	45,000	173,368	-	217	217	-
Subtotal	95,998	224,367	476,000	288,772	478,772	-
Operating Expenditures	\$ 2,938,839	\$ 2,738,355	\$ 2,931,570	\$ 1,586,474	2,707,289	2,936,749
Capital Expenditures	\$ 95,998	\$ 224,367	\$ 476,000	\$ 288,772	478,772	45,000
Total Expenditures	\$ 3,034,837	\$ 2,962,722	\$ 3,407,570	\$ 1,875,246	3,186,061	2,981,749

Recycling Center

Fund 11 479

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
479-4105 Salaries & Wages	\$ 74,649	\$ 80,577	\$ 112,237	\$ 59,043	\$ 90,363	\$ 93,177
479-4106 Overtime	2,000	2,596	3,000	939	1,409	3,000
479-4205 FICA Expense	5,864	6,071	8,892	4,376	6,564	7,128
479-4206 Unemployment	-	-	-	-	-	665
479-4210 Retirement	5,554	6,382	8,987	4,434	6,651	6,564
479-4215 Workers Compensation	2,293	3,386	2,219	2,518	3,777	561
479-4225 Health Insurance	11,265	6,327	16,702	10,980	16,470	18,289
479-4226 Dental Insurance	408	286	392	285	428	428
479-4230 Travel & Training	2,000	-	1,000	-	-	1,000
479-4240 Uniforms	1,400	1,056	1,400	823	1,235	1,400
Subtotal	105,432	106,681	154,829	83,398	126,895	132,211
Supplies & Materials						
479-4310 General Supplies	7,129	6,737	5,129	952	1,428	5,129
479-4318 Safety Supplies	150	56	150	118	177	150
479-4320 Fuel - Diesel, Gas & Oil	2,000	430	2,000	177	266	1,000
Subtotal	9,279	7,223	7,279	1,247	1,871	6,279
Other Charges & Services						
479-4411 Cell Phones/Pagers	1,000	346	600	551	827	800
479-4415 Utilities	3,500	2,558	3,500	1,986	2,979	5,000
479-4425 Contracted Services	58,000	63,460	5,150	3,582	5,373	6,000
479-4427 Lease & Rentals	3,100	673	3,100	-	-	3,100
479-4498 Misc Furniture & Equip	500	-	9,400	8,912	13,368	9,400
479-4499 Miscellaneous	-	75	-	-	-	-
Subtotal	66,100	67,112	21,750	15,031	22,547	24,300
Repairs & Maintenance						
479-4505 Equipment	16,500	9,195	10,500	1,394	2,091	10,500
479-4510 R & M Vehicle	1,000	665	1,000	8	12	1,000
479-4515 R & M Building	3,000	2,760	3,000	49,651	74,477	3,000
Subtotal	20,500	12,620	14,500	51,053	76,580	14,500
Operating Expenditures	\$ 201,311	\$ 193,636	\$ 198,358	\$ 150,729	\$ 227,892	\$ 177,290
Capital Expenditures	\$ -		\$ 44,000	\$ 34,000	\$ 34,000	\$ -
Total Expenditures	\$ 201,311	\$ 193,636	\$ 242,358	\$ 184,729	\$ 261,892	\$ 177,290

Main Street

Fund 11 416

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
416-4105 Salaries & Wages	\$ 2,831	\$ 2,831			\$ -	
416-4106 Overtime		-			-	
416-4205 FICA Expense	245	246			-	
416-4210 Retirement	356	356			-	
416-4215 Workers' Compensation	7	7			-	
416-4225 Health Insurance	-	-			-	
416-4226 Dental Insurance	-	-			-	
416-4230 Travel & Training	-	-			-	
Subtotal	3,439	3,440	-	-	-	-
Supplies & Materials						
416-4305 Postage & Freight	61	61		-	-	
416-4310 General Supplies	-	-			-	
416-4315 Dues & Subs/Pubs	335	335			-	
Subtotal	396	396	-	-	-	-
Other Charges & Services						
416-4405 General & Unemployment Ins	160	160		-	-	
416-4411 Cell Phones/Pagers	-	-			-	
416-4415 Utilities	-	-			-	
416-4425 Contracted Services	24,043	31,950	32,591	20,727	32,591	43,090
416-4455 Printed Materials	-	-	-		-	-
416-4460 Advertising	4,459	4,459	-		-	-
416-4493 Special Projects	2,800	2,890	2,800		2,800	2,800
416-4499 Miscellaneous	93	94	-		-	-
Subtotal	31,555	39,553	35,391	20,727	35,391	45,890
Other Expenses						
416-4950 Facade Grant	5,000	1,775	5,000	2,853	5,000	5,000
Subtotal	5,000	1,775	5,000	2,853	5,000	5,000
Operating Expenditures	\$ 40,390	\$ 45,164	\$ 40,391	\$ 23,580	\$ 40,391	\$ 50,890
Capital Expenditures	\$ -	\$ -		\$ -	\$ -	
Total Expenditures	\$ 40,390	\$ 45,164	\$ 40,391	\$ 23,580	\$ 40,391	\$ 50,890

Parks

Fund 11

480

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
480-4105 Salaries & Wages	\$ 208,864	\$ 207,523	\$ 268,415	\$ 173,811	\$ 266,010	\$ 381,561
480-4106 Overtime	10,000	9,124	15,000	6,568	13,136	15,000
480-4110 Other Compensation	10,000	-	-	-	-	-
480-4205 FICA Expense	16,743	16,042	21,681	13,504	20,667	29,189
480-4206 Unemployment Tax	-	-	-	-	-	1,463
480-4210 Retirement	23,506	24,145	27,945	18,493	28,303	37,622
480-4215 Workers Compensation	4,186	3,654	5,830	2,556	3,912	6,616
480-4225 Health Insurance	43,109	31,820	53,245	27,699	42,392	67,976
480-4226 Dental Insurance	1,558	1,289	1,923	977	1,496	2,138
480-4230 Travel & Training	6,500	6,944	7,200	5,060	7,000	9,500
480-4235 Employee Programs	2,800	-	-	166	166	-
480-4240 Uniforms	5,900	3,602	5,900	3,435	5,200	6,500
Subtotal	333,166	304,142	407,139	252,269	388,282	557,565
Supplies & Materials						
480-4305 Postage & Freight	300	31	300	29	44	300
480-4310 General Supplies	18,000	19,482	22,000	15,217	22,825	22,000
480-4312 Chemical Supplies	-	-	-	-	-	3,000
480-4315 Dues & Subs/Pubs	600	880	1,000	875	1,313	1,500
480-4318 Safety Supplies	5,500	4,919	5,500	334	5,500	5,000
480-4320 Fuel - Gasoline & Oil	18,000	10,709	13,000	7,148	10,721	13,000
Subtotal	42,400	36,021	41,800	23,602	40,403	44,800
Other Charges & Services						
480-4410 Telephone	4,250	6,476	6,400	4,723	7,084	7,400
480-4411 Cell Phones/Pagers	2,000	2,744	2,200	1,591	2,386	2,200
480-4415 Utilities	65,000	56,014	65,900	31,500	47,250	65,900
480-4420 Legal Fees	-	1,593	-	-	-	-
480-4425 Contracted Services	15,000	7,801	15,000	5,113	7,669	15,000
480-4427 Leases & Rentals	2,500	-	2,500	-	2,500	2,500
480-4433 Credit Card Fees	-	-	-	-	-	-
480-4498 Misc Furniture & Equip	11,500	1,378	11,500	11,118	11,500	11,500
480-4499 Miscellaneous	-	382	-	2,250	3,375	-
Subtotal	100,250	76,388	103,500	56,294	81,765	104,500
Repairs & Maintenance						
480-4505 R & M Furniture & Equipment	8,000	12,672	8,000	11,738	12,000	12,000
480-4510 R & M Vehicles	5,000	2,617	5,000	3,747	5,000	8,000
480-4515 R & M Building	22,000	9,021	22,000	6,336	22,000	30,000
480-4520 R & M Infrastructure	13,000	13,783	13,000	15,199	15,000	40,000
Subtotal	48,000	38,092	48,000	37,019	54,000	90,000
Capital Outlay						
480-4605 CE - Furniture & Equipment	34,000	37,974	95,000	90,512	114,000	-
480-4615 CE - Buildings	-	-	50,000	-	50,000	-
480-4620 CE - Infrastructure	10,000	164	70,000	9,920	80,000	-
Subtotal	44,000	38,137	215,000	100,432	244,000	-
Other Expenses						
480-4910 Rec - Summer Camps	-	-	-	1,165	1,165	-
Operating Expenditures	\$ 523,816	\$ 454,643	\$ 600,439	\$ 370,350	\$ 565,614	\$ 796,865
Capital Expenditures	\$ 44,000	\$ 38,137	\$ 215,000	\$ 100,432	\$ 244,000	\$ 40,000
Total Expenditures	\$ 567,816	\$ 492,780	\$ 815,439	\$ 470,782	\$ 809,614	\$ 836,865

Recreation

Fund 11 482

		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel							
482-4105	Salaries & Wages	\$ 32,851	\$ 15,814	\$ 32,851	\$ 5,991	\$ 32,851	\$ 15,600
482-4106	Overtime	-	19,580	8,000	8,952	8,000	8,000
482-4110	Other Compensation	-	-	-	-	-	-
482-4205	FICA Expense	2,590	2,680	3,125	1,127	3,125	1,193
482-4206	Unemployment Tax	-	-	-	1,504	1,800	285
482-4210	Retirement	-	488	-	23	23	-
482-4215	Workers' Compensation	-	336	770	1,628	770	1,159
482-4225	Health Insurance	730	786	-	48	-	-
482-4226	Dental Insurance	-	25	-	18	-	-
482-4240	Uniforms	-	-	-	-	500	-
	Subtotal	\$ 36,171	\$ 39,709	\$ 44,746	\$ 19,291	\$ 47,069	\$ 26,237
Other Charges & Services							
482-4420	Legal Fees	2,500	666	2,500	336	2,500	2,500
	Subtotal	2,500	666	2,500	336	2,500	2,500
Other Expenses							
482-4910	Recreation Programs	90,000	90,992	90,000	52,223	91,650	90,000
	Subtotal	90,000	90,992	90,000	52,223	91,650	90,000
Capital Outlay							
482-4605	CE - Equipment	-	-	15,000	-	15,000	-
482-4783	Transfer to Capital Purchases Fund	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
	Operating Expenditures	\$ 128,671	\$ 131,367	\$ 137,246	\$ 71,850	\$ 141,219	\$ 118,737
	Capital Expenditures	\$ -	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
	Total Expenditures	\$ 128,671	\$ 131,367	\$ 152,246	\$ 71,850	\$ 156,219	\$ 118,737

Riverside Park

Fund 11 481

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
481-4105 Salaries & Wages	\$ 64,802	\$ 62,550	\$ 67,201	\$ 44,240	\$ 67,707	\$ 69,941
481-4106 Overtime	3,000	5,548	4,000	5,859	8,789	4,000
481-4110 Other Compensation	3,000	-	-	-	-	-
481-4205 FICA Expense	5,187	4,711	5,906	3,524	5,393	5,350
481-4206 Unemployment Tax	-	-	-	-	-	266
481-4210 Retirement	6,816	8,033	7,184	5,129	7,849	6,383
481-4215 Workers Compensation	1,461	1,442	1,456	950	1,455	1,194
481-4225 Health Insurance	20,284	17,141	23,610	13,202	20,206	17,739
481-4226 Dental Insurance	445	281	427	146	224	428
481-4230 Travel & Training	1,400	682	1,400	1,752	2,000	1,400
481-4240 Uniforms	2,000	983	2,000	810	2,000	2,000
Subtotal	108,395	101,371	113,184	75,612	115,623	108,702
Supplies & Materials						
481-4305 Postage & Freight	100	85	100	46	69	100
481-4310 General Supplies	5,500	9,786	10,000	7,687	11,530	10,000
481-4318 Safety Supplies	2,250	2,505	2,500	203	305	2,500
481-4320 Fuel - Gasoline & Oil	3,400	3,179	3,400	1,893	2,839	3,400
Subtotal	11,250	15,555	16,000	9,828	14,743	16,000
Other Charges & Services						
481-4410 Telephone	1,100	1,418	1,300	873	1,309	1,300
481-4411 Cell Phones/Pagers	-	-	510	-	-	510
481-4415 Utilities	21,820	27,759	25,000	15,341	26,297	25,000
481-4425 Contracted Services	1,000	647	1,000	359	539	1,200
481-4433 Credit Card Fees	-	2,686	3,000	1,439	2,158	3,000
481-4427 Lease & Rentals	2,500	5,721	5,000	-	-	5,000
481-4498 Misc. Furniture & Equipment	-	160	-	331	496	-
Subtotal	26,420	38,391	35,810	18,342	30,799	36,010
Repairs & Maintenance						
481-4505 R & M Furniture & Equipment	1,500	4,405	3,800	360	3,800	3,800
481-4510 R & M Vehicles	1,200	1,772	1,200	572	1,200	1,200
481-4515 R & M Building	3,000	1,317	3,000	1,113	3,000	3,000
481-4520 R & M Infrastructure	14,000	3,874	5,000	2,963	5,000	5,000
Subtotal	19,700	11,368	13,000	5,009	13,000	13,000
Capital Expenditures						
481-4605 CE - Furniture & Equipment	16,000	-	-	34,028	34,028	-
481-4610 CE - Buildings	-	-	-	-	-	-
Subtotal	16,000	-	-	34,028	34,028	-
Operating Expenditures	\$ 165,765	\$ 166,685	\$ 177,994	\$ 108,791	\$ 174,164	\$ 173,712
Capital Expenditures	\$ 16,000	\$ -	\$ 30,000	\$ 34,028	\$ 34,028	\$ -
Total Expenditures	\$ 181,765	\$ 166,685	\$ 207,994	\$ 142,819	\$ 208,192	\$ 173,712

Service Center*

Fund 11 477

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
477-4105 Salaries & Wages	\$ 29,730	\$ 23,502				
477-4106 Overtime	500	123				
477-4205 FICA Expense	2,458	1,847				
477-4210 Retirement	3,451	2,655				
477-4215 Workers Compensation	818	613				
477-4225 Health Insurance	6,161	2,708				
477-4226 Dental Insurance	223	108				
477-4230 Travel & Training	-	-				
477-4235 Employee Programs	-	-				
477-4240 Uniforms	650	471				
Subtotal	43,990	32,027				-
Supplies & Materials						
477-4310 General Supplies	2,000	3,820				
477-4320 Fuel	1,100	1,049				
Subtotal	3,100	4,869				-
Other Charges & Services						
477-4410 Telephone	800	704				
477-4411 Cell Phones/Pagers	-	0				
477-4415 Utilities	9,000	8,837				
477-4425 Contracted Services		3,517				
477-4498 Misc Furniture & Equip	5,000	6,410				
477-4499 Miscellaneous	-	-				
Subtotal	14,800	19,468				-
Repairs & Maintenance						
477-4510 R & M Vehicles	-	111				
477-4515 R & M Building	2,500	6,634				
Subtotal	2,500	6,746				-
Operating Expenditures	\$ 64,390	\$ 63,109				\$ -
Capital Expenditures	\$ -	\$ -				\$ -
Total Expenditures	\$ 64,390	\$ 63,109				\$ -

*In FY16, the service center was combined with the parks department.

Aquatics

Fund 11 483

	FY15 Budget	FY16 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
483-4105 Salaries & Wages	\$ 105,988	\$ 46,265	\$ 107,188	\$ 10,725	\$ 107,188	\$ 94,380
483-4106 Overtime		-			-	
483-4205 FICA Expense	8,108	3,491	8,200	821	8,200	7,220
483-4206 Unemployment Tax	-	-	-	-	-	1,900
483-4215 Workers' Compensation	2,285	983	2,022	204	2,022	288
483-4230 Travel & Training	3,000	50	3,000	857	3,000	3,000
483-4240 Uniforms	4,000	1,169	4,000	2,461	3,691	4,000
Subtotal	123,381	51,959	124,410	15,067	124,101	110,788
Supplies & Materials						
483-4310 General Supplies	18,000	15,528	18,000	7,845	20,000	18,000
483-4312 Chemical Supplies	50,000	24,875	50,000	13,912	35,000	35,000
483-4315 Dues & Subs/Pubs	50	-	50	-	50	100
483-4318 Safety Supplies	6,500	5,088	3,000	117	3,000	3,000
Subtotal	74,550	45,491	71,050	21,874	58,050	56,100
Other Charges & Services						
483-4410 Telephone	-	-	-	-	-	-
483-4415 Utilities	35,000	39,624	41,000	13,223	41,000	41,000
483-4425 Contracted Services	-	3,538	7,500	2,625	5,250	7,500
483-4498 Misc Furniture & Equip	-	-	-	-	-	5,000
Subtotal	35,000	43,162	48,500	15,848	46,250	53,500
Repairs & Maintenance						
483-4505 R&M Furn. & Equip.	-	6,226	6,000	3,184	9,000	6,000
483-4515 R&M Building	-	4,116	9,000	4,666	9,000	9,000
483-4520 R&M Infrastructure	10,000	27,464	24,475	3,560	25,000	10,000
Subtotal	10,000	37,807	39,475	11,410	43,000	25,000
Capital Outlay						
483-4605 Furniture & Equipment	-	-	-	22,762	22,762	-
Subtotal	-	-	-	22,762	22,762	-
Operating Expenditures	\$ 242,931	\$ 178,419	\$ 283,435	\$ 64,199	\$ 271,401	\$ 245,388
Capital Expenditures	\$ -	\$ -	\$ 24,000	\$ 22,762	\$ 22,762	\$ -
Total Expenditures	\$ 242,931	\$ 178,419	\$ 307,435	\$ 86,961	\$ 294,163	\$ 245,388

Teen Center

Fund 11 495

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Other Charges & Services						
495-4415 Utilities	4,044	4,274	-	-	-	-
495-4425 Contracted Services	6,000	3,000	-	-	-	-
Subtotal	10,044	7,274	-	-	-	-
Repairs & Maintenance						
495-4425 Building	500	165	-	-	-	-
Subtotal	500	165	-	-	-	-
Total Expenditures	\$10,544	\$7,439	\$ -	\$ -	\$ -	\$ -

**Teen Center has been combined with Parks Department.*

Internal Service Funds

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.

Information Technology Fund

Maintenance Fund

Equipment Maintenance

Building Maintenance

INTERNAL SERVICE FUNDS

Summary

	Information Technology Fund	Maintenance Fund	Total
Resources:			
Beginning Balance	\$ -	\$ -	\$ -
Revenue:			
Total Revenues	845,627	667,906	1,513,533
Total Funds Available	845,627	667,906	1,513,533
Operational Expenditures:			
Personnel	295,412	529,626	825,038
Supplies & Materials	20,225	33,130	53,355
Other Charges & Services	403,840	44,250	448,090
Repairs & Maintenance	26,000	60,900	86,900
Subtotal	745,477	667,906	1,413,383
Capital Expenditures	100,000	-	100,000
Total Expenditures	845,477	667,906	1,513,383

IT Fund

Fund 81

Revenue Summary

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Summary						
General Fund	305,224	299,447	395,708	238,352	395,708	422,739
Utility Fund	305,224	299,447	395,708	238,352	395,708	422,739
Other	0	111	0	165	247	150
Subtotal	610,448	599,004	791,416	476,870	791,663	845,627

Expenditure Summary

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Summary						
Personnel	\$ 268,507	\$ 215,388	\$ 252,554	\$ 152,475	\$ 229,995	\$ 295,412
Supplies & Materials	30,200	20,161	20,200	2,507	16,603	20,225
Other Charges & Services	247,607	317,852	317,063	168,678	317,482	403,840
Repairs & Maintenance	16,000	34,826	26,000	12,494	26,000	26,000
Capital Expenditures	44,500	30,746	175,600	122,555	175,600	-
Subtotal	606,814	618,973	791,417	458,709	765,680	745,477
Total Expenditures	606,814	618,973	791,417	458,709	765,680	745,477

Information Technology (IT)

Fund 81

405

Revenue Detail:		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
3605	Interest	-	-	-	4	6	-
3695	Gain on Disposal of Assets	-	-	-	-	-	-
3699	Misc Revenue	-	111	-	161	241	150
3711	Transfer From General Fund	305,224	299,447	395,708	238,352	395,708	422,739
3761	Transfer From Utility Fund	305,224	299,447	395,708	238,352	395,708	422,739
Subtotal		610,448	599,004	791,416	476,870	791,663	845,627

Information Technology (IT)

Fund 81

405

Expenditure Detail

		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel							
405-4105	Salaries & Wages	\$ 183,481	\$ 160,128	\$ 180,315	\$ 112,032	\$ 168,048	\$ 215,988
405-4106	Overtime	2,000	306	1,000	477	715	1,000
405-4205	FICA	14,381	11,727	13,871	8,329	12,494	16,544
405-4206	Unemployment	-	-	-	-	-	399
405-4210	Retirement	20,189	17,434	17,878	11,541	17,312	21,324
405-4215	Workers Compensation	1,049	353	894	237	356	339
405-4225	Health Insurance	29,117	16,355	29,555	14,926	22,388	30,362
405-4226	Dental Insurance	890	532	641	422	633	855
405-4230	Travel & Training	17,000	8,175	8,000	4,048	7,500	8,000
405-4240	Uniforms	400	376	400	464	550	600
	Subtotal	268,507	215,388	252,554	152,475	229,995	295,412
Supplies & Materials							
405-4300	Bank Charges	0	0	0	21	25	25
405-4305	Postage & Freight	200	86	200	1	1	200
405-4310	General Supplies	25,000	17,356	15,000	1,434	15,000	15,000
405-4315	Dues & Subs/Pubs	2,000	180	2,000	150	225	2,000
405-4320	Fuel & Oil	3,000	2,539	3,000	901	1,351	3,000
	Subtotal	30,200	20,161	20,200	2,507	16,603	20,225
Other Charges & Services							
405-4405	General & Unemployment Ins	3,800	2,387	3,000	3,074	3,100	3,000
405-4410	Telephone	3,000	2,745	2,100	1,749	2,624	3,000
405-4411	Cell Phones/Pagers	2,200	3,732	2,200	1,663	2,495	2,340
405-4420	Legal & Professional	500	204	500	-	-	500
405-4425	Contracted Services	232,107	196,054	309,263	162,191	309,263	395,000
405-4427	Lease & Rentals	1,000	-	-	-	-	-
405-4435	Depreciation Expense	-	112,461	-	-	-	-
405-4498	Misc Furniture & Equip	5,000	270	-	-	-	-
	Subtotal	247,607	317,852	317,063	168,678	317,482	403,840
Repairs & Maintenance							
405-4505	RM Equipment	15,000	33,811	25,000	12,000	25,000	25,000
405-4510	Vehicles	1,000	1,016	1,000	494	1,000	1,000
	Subtotal	16,000	34,826	26,000	12,494	26,000	26,000
Capital Outlay							
405-4605	Furniture & Equipment	27,500	23,785	-	122,555	175,600	-
405-4625	Software & Technology	17,000	-	-	-	-	-
405-4810	Interest	-	6,961	-	-	-	-
	Subtotal	44,500	30,746	-	122,555	175,600	-
	Total	\$ 606,814	\$ 618,973	615,817	\$ 458,709	\$ 765,680	745,477
	Capital Expenditures	-	-	175,600	-	-	100,000
	Total Expenditures			791,417			845,477

Maintenance Fund

Fund 82

Summary

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance	\$ -	\$ (3,764)	\$ 297,208	\$ 326,833		\$ -
Revenues						
Miscellaneous	903,979	949,571	791,416	476,870	791,657	667,906
Total Revenue	903,979	949,571	791,416	476,870	791,657	667,906
Total Available Funds	\$ 903,979	\$ 945,807	\$ 1,088,624	\$ 803,703	\$ 791,657	\$ 667,906
Department Summary						
Equipment Maintenance	242,836	235,565	249,286	156,228	245,143	264,413
Facility Maintenance	652,553	382,799	395,031	233,372	388,828	403,493
Subtotal	895,389	618,364	644,317	389,600	633,971	667,906
Ending Fund Balance	\$ 8,590	\$ 327,442	\$ 444,307	\$ 414,102	\$ 157,686	\$ -

Maintenance Fund

Fund 82

Revenue

Revenue Detail:		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
3605	Interest	\$ -	\$ -	\$ -	\$ 4		
3699	Other Income	-	147,584	-	161	241	
3711	Transfer from General Fund	366,500	338,425	395,708	238,352	395,708	333,953
3761	Transfer from Utility Fund	537,479	463,562	395,708	238,352	395,708	333,953
Total Revenues		\$ 903,979	\$ 949,571	\$ 791,416	\$ 476,870	\$ 791,657	\$ 667,906

Equipment Maintenance

Fund 82 405

Expenditure Detail

		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel							
405-4105	Salaries & Wages	\$ 145,564	\$ 141,825	\$ 145,564	\$ 100,201	\$ 153,184	\$ 156,552
405-4106	Overtime	4,500	4,368	4,500	298	578	5,000
405-4205	FICA	11,518	10,356	11,518	7,264	11,126	11,976
405-4206	Unemployment	-	-	-	-	-	399
405-4210	Retirement	16,171	15,922	16,171	10,274	15,890	15,436
405-4215	Workers Compensation	3,130	3,020	3,130	1,888	2,916	2,782
405-4225	Health Insurance	26,435	24,260	26,435	17,396	27,054	28,947
405-4226	Dental Insurance	668	668	668	428	642	641
405-4230	Travel & Training	2,000	2,725	2,000	150	300	2,000
405-4240	Uniforms	2,150	1,453	2,150	1,331	2,194	2,150
	Subtotal	212,136	204,597	212,136	139,227	213,884	225,883
Supplies & Materials							
405-4300	Bank Charges	-	-	-	21	28	30
405-4305	Postage & Freight	-	-	-	-	-	-
405-4310	General Supplies & Mtls	18,500	21,388	18,500	10,497	19,240	18,500
405-4315	Dues & Subs/Pubs	-	-	-	-	-	-
405-4318	Safety Supplies	150	-	150	32	150	150
405-4320	Fuel & Oil	4,000	3,191	4,000	1,076	1,678	4,000
	Subtotal	22,650	24,579	22,650	11,626	21,096	22,680
Other Charges & Services							
405-4405	General Ins	5,000	3,595	5,000	2,919	4,812	5,000
405-4411	Cell Phones	-	769	-	459	654	1,200
405-4425	Contracted Services	2,000	3,001	2,000	289	2,125	2,150
	Subtotal	7,000	7,365	7,000	3,668	7,591	8,350
Repairs & Maintenance							
405-4505	Equipment	5,000	3,136	5,000	974	1,822	5,000
405-4510	Vehicles	2,500	744	2,500	733	750	2,500
	Subtotal	7,500	3,880	7,500	1,707	2,572	7,500
	Operating Expenditures	\$ 249,286	\$ 240,422	\$ 249,286	\$ 156,228	\$ 245,143	\$ 264,413
	Capital Expenditures	-	-	-	-	-	-
	Total Expenditures	\$ 249,286	\$ 240,422	\$ 249,286	\$ 156,228	\$ 245,143	\$ 264,413

Building Maintenance

Fund 82

410

Expenditure Detail

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
410-4105 Salaries & Wages	\$ 227,741	\$ 205,135	\$ 206,964	\$ 131,568	\$ 182,031	\$ 205,396
410-4106 Overtime	3,000	5,109	5,000	1,299	1,685	5,000
410-4205 FICA	17,805	15,214	16,215	9,900	13,708	15,713
410-4206 Unemployment	-	-	-	-	-	665
410-4210 Retirement	24,996	21,838	20,900	13,590	18,875	20,252
410-4215 Workers Compensation	8,482	4,492	6,047	2,789	3,403	3,514
410-4225 Health Insurance	41,340	23,341	36,061	20,153	27,426	44,210
410-4226 Dental Insurance	1,336	1,005	1,069	572	786	1,069
410-4230 Travel & Training	5,500	1,728	5,000	857	3,000	5,000
410-4240 Uniforms	3,500	1,908	2,925	1,439	2,784	2,925
Subtotal	333,699	279,769	300,181	182,167	253,698	303,743
Supplies & Materials						
410-4305 Postage & Freight	-	-	-	-	-	-
410-4310 General Supplies	4,000	3,857	4,000	3,556	4,608	4,000
410-4315 Dues & Subscriptions	-	-	-	-	-	-
410-4318 Safety Supplies	450	225	450	38	50	450
410-4320 Fuel - Gasoline & Oil	5,000	6,993	5,100	3,548	5,100	6,000
Subtotal	9,450	11,075	9,550	7,141	9,758	10,450
Other Charges & Services						
410-4405 General Ins	-	1,126	1,200	777	1,200	1,200
410-4411 Cell Phones/Pagers	2,900	2,335	2,200	963	1,930	2,200
410-4425 Contracted Services	39,829	35,065	26,000	22,016	42,000	30,000
410-4426 Contracted Workforce	-	-	-	-	-	-
410-4427 Lease & Rentals	2,500	-	2,500	-	-	2,500
Subtotal	45,229	38,526	31,900	23,755	45,130	35,900
Repairs & Maintenance						
410-4505 Equipment	1,000	2,029	1,000	37	1,000	1,000
410-4510 Vehicles	4,500	1,713	2,400	415	2,400	2,400
410-4515 Building	50,000	49,687	50,000	6,436	50,000	50,000
Subtotal	55,500	53,429	53,400	6,888	53,400	53,400
Capital Outlay						
410-4605 Furniture & Equipment	175,632	-	-	13,421	13,421	-
410-4615 CE - Buildings	33,043	-	-	-	-	-
Subtotal	208,675	-	-	13,421	13,421	-
Total Operating Expenditures	\$ 443,878	\$ 382,799	\$ 395,031	\$ 219,951	\$ 375,407	\$ 403,493
Capital Expenditures	208,675	-	-	13,421	13,421	-
Total Expenditures	\$ 652,553	\$ 382,799	\$ 395,031	\$ 233,372	\$ 388,828	\$ 403,493

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	\$ (0)	\$ 506,513	\$ 32,023	\$ 17,676	\$ 34,741	\$ 16,077	\$ 50,662	\$ 136,002
Revenues								
Total Revenues	-	776,650	5,025	10,000	431,264	8,000	6,000	-
Total Funds Available	(0)	1,283,163	37,048	27,676	466,005	24,077	56,662	136,002
Expenditure Summary								
Personnel		6,000	-	2,500	261,845		-	-
Supplies & Materials		18,000	10,000	10,000	56,700	800		-
Other Charges & Services	-	588,050	-	5,000	132,135	13,800		-
Repairs & Maintenance		36,000	-	-	16,542		12,500	-
Transfers		40,391	-	-	-			-
Debt Service		-	-	-	-			-
Subtotal	-	688,441	10,000	17,500	467,222	14,600	12,500	-
Capital Expenditures		160,000		-	-			-
Total Expenditures	-	848,441	10,000	17,500	467,222	14,600	12,500	-
Ending Fund Balance	\$ (0)	\$ 434,722	\$ 27,048	\$ 10,176	\$ (1,217)	\$ 9,477	\$ 44,162	\$ 136,002

Emergency Fund Summary

Fund 23

Summary

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
Resources:						
Total Beginning Balance	\$ 555,316	\$ 555,316	\$ 554,973	\$ 555,352	\$ 555,352	\$ (0)
Revenues:						
Fees	-	-	-	-	-	-
Miscellaneous	-	(16)	-	205	308	-
Total Revenue	-	(16)	-	205	308	-
<hr/>						
Expenditures:						
Operating Expenditures						
Capital & Transfers Out	-	(52)	554,973	(36)	555,660	-
Subtotal	-	(52)	554,973	(36)	555,660	-
Year Over/Under	-	36	(554,973)	241	(555,353)	-
Ending Fund Balance	\$ 555,316	\$ 555,352	\$ -	\$ 555,594	\$ (0)	\$ (0)

*These funds are being transferred to Utility (Fund 61).

Emergency Fund

Fund 23

405

Revenue Detail:

		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
3310	Utility Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3605	Interest	-	(16)	-	205	308	-
Total Revenues		\$ -	\$ (16)	\$ -	\$ 205	\$ 308	\$ -

Expenditure Detail:

		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Expenditures & Transfers							
405-4300	Bank Charges	\$ -		\$ -	\$ 657	\$ 700	\$ -
405-4429	Bad Debt Expense	-	(52)	-	(36)	(55)	-
405-4767	Transfer to Utility Fund			554,973	540,633	554,973	-
Total Expenditures		-	(52)	554,973	541,254	554,918	-
Net Over/Under		\$ -	\$ (52)	\$ 554,973	\$ 541,254	\$ 554,918	\$ -

Civic & Cultural Arts Fund

Fund 25

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance	\$ 200,149	\$ 221,561	\$ 465,534	\$ 372,746	\$ 372,746	\$ 506,513
Revenue:						
Taxes	475,000	630,804	475,000	473,257	709,885	710,000
Miscellaneous	66,650	79,284	66,650	57,057	76,209	66,650
Total Revenue	541,650	710,088	541,650	530,314	786,094	776,650
Total Available Funds				903,060	1,158,840	1,283,163
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Expenditure Summary						
Expenditures:						
Council Discretionary	46,471	39,317	84,391	65,727	85,391	40,391
Convention & Visitors Bureau	201,300	196,841	216,800	109,801	216,800	216,800
Civic Center	306,750	354,620	271,250	192,149	295,136	271,250
Matagorda County Museum	48,000	49,000	55,000	55,000	55,000	60,000
BC Theatre Arts Center						260,000
Capital Expenditures	22,000	6,040	-	-	-	-
Subtotal	602,521	639,778	627,441	422,676	652,327	848,441
Year Over/Under	(60,871)	70,310	(85,791)	107,637	133,767	(71,791)
Ending Fund Balance	\$ 139,278	\$ 291,871	\$ 379,743	\$ 480,383	\$ 506,513	\$ 434,722

* Currently there are three hotels under construction that should be opened by or in FY17. When these facilities are opened, the city should have more information to better project revenues in future years. The FY 2017 revenue of 700,000 is a low revenue projection.

Civic & Cultural Arts Fund

Fund 25

Revenue Summary

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Taxes	\$ 475,000	\$ 630,804	\$ 700,000	\$ 473,257	\$ 709,885	710,000
Miscellaneous	66,650	79,284	66,650	57,057	76,209	66,650
Subtotal	\$ 541,650	\$ 710,088	\$ 766,650	\$ 530,313	\$ 786,094	\$ 776,650

Revenue Detail		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Taxes							
3220	Hotel Occupancy Tax Receipts	\$ 475,000	\$ 630,804	\$ 475,000	\$ 473,257	\$ 709,885	\$ 710,000
	Subtotal	475,000	630,804	475,000	473,257	709,885	710,000
Miscellaneous							
3605	Interest Income	150	(33)	150	92	130	150
3606	Interest - Museum	-	-	-	-	-	-
3607	Interest - Service Center	-	-	-	-	-	-
3610	Civic Center Rental Fees	64,000	75,603	64,000	54,965	73,287	64,000
3615	Deposits Forfeited	-	-	-	-	-	-
3630	Main Street - Façade Grant	-	-	-	-	-	-
3696	Other Income - KBCB	-	-	-	-	-	-
3697	Other Income - Civic Center	2,500	3,160	2,500	1,780	2,500	2,500
3699	Other Income	-	555	-	219	293	-
	Subtotal	66,650	79,284	66,650	57,057	76,209	66,650
	Total Revenues	\$ 541,650	\$ 710,088	\$ 541,650	\$ 530,314	\$ 786,094	\$ 776,650

Civic & Cultural Arts Fund

Fund 25

Expenditure Summary

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel	\$ 6,000	\$ 2,825	\$ 6,000	\$ 1,862	\$ 6,000	\$ 6,000
Supplies & Materials	16,507	12,911	18,000	5,489	18,200	18,000
Other Charges & Services	419,550	502,265	515,050	326,103	515,300	588,050
Repairs & Maintenance	92,000	76,420	26,000	46,496	50,436	36,000
Transfers	46,471	39,317	62,391	42,727	62,391	40,391
Operating Expenditures	580,528	633,738	627,441	422,676	652,327	688,441
Capital Outlay	22,000	6,040	-	-	-	160,000
Total Expenditures	602,528	639,778	627,441	422,676	652,327	848,441
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Department Summary						
Council Discretionary	\$ 46,471	\$ 39,317	\$ 84,391	\$ 65,727	\$ 85,391	\$ 40,391
Convention & Visitors Bureau	201,300	196,841	216,800	109,801	216,800	216,800
Civic Center	306,750	354,620	271,250	192,149	295,136	271,250
BC Theatre Arts Center	-	-	-	-	-	260,000
Matagorda County Museum	48,007	49,000	55,000	55,000	55,000	60,000
Total Expenditures	\$ 602,528	\$ 639,778	\$ 627,441	\$ 422,676	\$ 652,327	\$ 848,441

Council Discretionary

Fund 25

404

Expenditure Summary

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Other Charges & Services	\$ -	\$ -	\$ 22,000	\$ 23,000	\$ 23,000	\$ -
Transfers	46,471	39,317	62,391	42,727	62,391	40,391
Subtotal	46,471	39,317	84,391	65,727	85,391	40,391
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Expenditure Detail:						
Capital Expenditures						
404-4605 CE - Furniture & Equipment			22,000	23,000	23,000	
Subtotal	-	-	22,000	23,000	23,000	-
Transfers						
404-4711 Special Programs/Projects*			25,000			10,000
404-4712 Transfer to General Fund - Mainstreet	46,471	39,317	40,391	20,727	40,391	40,391
404-4713 Transfer for General Fund - Capital Projects			22,000	22,000	22,000	
Subtotal	46,471	39,317	62,391	42,727	62,391	40,391
Total Expenditures	\$ 46,471	\$ 39,317	\$ 84,391	\$ 65,727	\$ 85,391	\$ 40,391

**This appropriation includes \$5,000 in funding support to the county Birding and Nature Center and \$5,000 for special Council projects or programs.*

Conventions & Visitors Bureau

Fund 25

405

Expenditure Summary:

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel	\$ 6,000	\$ 2,825	\$ 6,000	\$ 1,862	\$ 6,000	\$ 6,000
Supplies & Materials	11,000	2,672	11,000	819	11,000	11,000
Other Charges & Services	183,300	191,343	198,800	107,120	198,800	198,800
Repairs & Maintenance	1,000	-	1,000	-	1,000	1,000
Capital Expenditures						-
Subtotal	201,300	196,841	216,800	109,801	216,800	216,800

Expenditure Detail:

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
405-4230 Travel & Training	\$ 6,000	\$ 2,825	\$ 6,000	\$ 1,862	\$ 6,000	\$ 6,000
Subtotal	6,000	2,825	6,000	1,862	6,000	6,000
Supplies & Materials						
405-4305 Postage & Freight	3,500	709	3,500	255	3,500	3,500
405-4310 General Supplies	3,000	74	3,000	45	3,000	3,000
405-4315 Dues & Subscriptions	4,500	1,889	4,500	520	4,500	4,500
Subtotal	11,000	2,672	11,000	819	11,000	11,000
Other Charges & Services						
405-4421 Professional Fees	7,000	1,440	2,500	1,621	2,500	2,500
405-4440 Overhead Support - Chamber of Commerce	48,000	48,000	48,000	32,000	48,000	48,000
405-4450 Promotional Items	10,000	10,291	10,000	14	10,000	10,000
405-4455 Printed Materials	10,000	6,868	10,000	62	10,000	10,000
405-4460 Advertising	68,000	78,174	68,000	40,156	68,000	68,000
405-4461 Advertising - Concert Series	12,000	4,575	12,000	5,650	12,000	12,000
405-4462 Advertising - Texas Monthly	12,000	21,463	12,000	14,267	12,000	12,000
405-4463 Advertising - Texas Highways	16,000	19,535	16,000	13,349	16,000	16,000
405-4485 Application of the Arts			20,000		20,000	20,000
405-4499 Miscellaneous	300	999	300	-	300	300
Subtotal	183,300	191,343	198,800	107,120	198,800	198,800
Repairs & Maintenance						
405-4505 Equipment	1,000	-	1,000	-	1,000	1,000
Subtotal	1,000	-	1,000	-	1,000	1,000
Operating Expenditures	201,300	196,841	216,800	109,801	216,800	216,800
Capital Expenditures						
Total Operating Expenditures	\$ 201,300	\$ 196,841	\$ 216,800	\$ 109,801	\$ 216,800	\$ 216,800

Civic Center

Fund 25

415

Expenditure Summary:

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Supplies & Materials	\$ 5,500	\$ 10,238	\$ 7,000	\$ 4,670	7,200	\$ 7,000
Other Charges & Services	188,250	261,922	239,250	140,983	238,500	239,250
Repairs & Maintenance	91,000	76,420	25,000	46,496	49,436	25,000
Capital Expenditures	22,000	6,040	-	-	-	-
Total Expenditures	284,750	348,580	271,250	192,149	295,136	271,250

Expenditure Detail:

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Supplies & Materials						
415-4305 Postage & Freight	-	-	-	-	-	-
415-4300 Bank Charges	-	-	-	487	700	-
415-4310 General Supplies	\$ 5,000	\$ 10,238	6,500	\$ 4,183	6,500	6,500
415-4315 Dues & Subscriptions	500	-	500	-	-	500
Subtotal	5,500	10,238	7,000	4,670	7,200	7,000
Other Charges & Services						
415-4405 General Ins	30,000	30,930	30,000	22,594	30,000	30,000
415-4411 Cell Phones/Pagers	250	-	250	-	-	250
415-4415 Utilities	25,000	32,974	26,000	11,526	26,000	26,000
415-4419 Engineering Services	-	-	-	-	-	-
415-4420 Legal Fees	-	433	-	-	-	-
415-4425 Contracted Services	82,500	146,892	130,000	74,015	130,000	120,000
Community Events *	-	-	-	-	-	10,000
415-4433 Credit Card Fees	-	2,186	2,500	848	2,500	2,500
415-4440 Operational Support	48,000	48,000	48,000	32,000	48,000	48,000
415-4498 Misc Furniture & Equip	2,000	506	2,000	2,000	2,000	2,000
415-4499 Miscellaneous	500	-	500	-	-	500
Subtotal	188,250	261,922	239,250	140,983	238,500	239,250
Repairs & Maintenance						
415-4505 Equipment	33,000	10,413	3,000	60	3,000	3,000
415-4515 Building	58,000	66,007	22,000	46,436	46,436	22,000
Subtotal	91,000	76,420	25,000	46,496	49,436	25,000
Capital Outlay						
415-4615 Building	22,000	6,040	-	-	-	-
Subtotal	22,000	6,040	-	-	-	-
Operating Expenditures	284,750	348,580	271,250	192,149	295,136	271,250
Capital Expenditures	22,000	6,040	-	-	-	-
Total Operating Expenditures	\$ 306,750	\$ 354,620	\$ 271,250	\$ 192,149	\$ 295,136	\$ 271,250

*Civic Center has added an additional line item of \$10,000 for the City's support of community events. This will allow the City to track and monitor costs associated with public events.

Matagorda County Museum

Fund 25 425

Expenditure Summary:

Classification Summary:		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Other Charges & Services		\$ 48,000	\$ 49,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 60,000
Subtotal		48,000	49,000	55,000	55,000	55,000	60,000
Total Expenditures		\$ 48,000	\$ 49,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 60,000

Expenditure Detail:

Other Charges & Services		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
425-4440	Operational Support	\$ 48,000	\$ 49,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 60,000
Total Expenditures		\$ 48,007	\$ 49,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 60,000

Bay City Theatre Arts Center

Fund 25

415

Expenditure Summary:

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	-	\$ -
Other Charges & Services	-	-	-	-	-	90,000
Repairs & Maintenance	91,000	76,420	25,000	46,496	49,436	10,000
Capital Expenditures	22,000	6,040	-	-	-	160,000
Total Expenditures	91,000	76,420	25,000	46,496	49,436	100,000

Expenditure Detail:

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
415-4305 Postage & Freight	-	-	-	-	-	-
415-4300 Bank Charges	-	-	-	-	-	-
415-4310 General Supplies	\$ -	\$ -	-	-	-	-
415-4315 Dues & Subscriptions	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Other Charges & Services						
415-4405 General Ins	-	-	-	-	-	10,000
415-4411 Cell Phones/Pagers	-	-	-	-	-	-
415-4415 Utilities	-	-	-	-	-	20,000
415-4425 Contracted Services	-	-	-	-	-	-
415-4440 Operational Support	-	-	-	-	-	40,000
415-4498 Misc Furniture & Equip	-	-	-	-	-	-
415-4499 Miscellaneous	-	-	-	-	-	20,000
Subtotal	-	-	-	-	-	90,000
Repairs & Maintenance						
415-4505 Equipment	33,000	10,413	3,000	60	3,000	5,000
415-4515 Building	58,000	66,007	22,000	46,436	46,436	5,000
Subtotal	91,000	76,420	25,000	46,496	49,436	10,000
Capital Outlay						
415-4605 Furniture & Equipment	-	-	-	-	-	-
415-4615 Building	22,000	6,040	-	-	-	-
Subtotal	22,000	6,040	-	-	-	160,000
Operating Expenditures	91,000	76,420	25,000	46,496	49,436	100,000
Capital Expenditures	22,000	6,040	-	-	-	160,000
Total Operating Expenditures	\$ 113,000	\$ 82,460	\$ 25,000	\$ 46,496	\$ 49,436	\$ 260,000

Police Forfeiture Fund

Fund 24

Summary

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance	\$ 33,261	\$ 46,024	\$ 38,737	\$ 55,047	\$ 36,687	\$ 32,023
Revenues & Transfers In	5,025	21,423	5,025	19	28	5,025
Total Funds Available	38,286	67,447	43,762	55,066	36,715	37,048
Uses/Deductions						
Expenditures & Transfers Out	10,000	12,399	10,000	4,163	4,693	10,000
Subtotal						
Ending Fund Balance	28,286	55,047	33,762	50,903	32,023	27,048

Police Forfeiture Fund

Fund 24

Revenues

Summary

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Revenue:						
Forfeiture revenue	5,000	1,334	5,000	-	-	5,000
Other Revenue	\$ 25	\$ 19	\$ 25	\$ -	\$ -	\$ 25
Subtotal	\$ 5,025	\$ 1,353	\$ 5,025	\$ -	\$ -	\$ 5,025

Revenue Detail	FY15 Budget	FY15 19	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
3605 Interest	\$ 25	\$ 19	\$ 25	\$ -	\$ -	\$ 25
3624 Forfeiture revenue	5,000	1,334	5,000			5,000
3699 Miscellaneous	-	-	-		\$ -	-
Total Revenues	\$ 5,025	\$ -	\$ 5,025	\$ -	\$ -	\$ 5,025

Police Forfeiture Fund

Fund 24

Expenditures

Classification Summary		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel		\$ -	\$ 1,069	\$ -	\$ 980	\$ 1,469	\$ -
Supplies & Materials		10,000	-	10,000	80	119	10,000
Other Charges & Services		-	464	-	199	199	-
Repair & Maintenance		-	15	-	2,905	2,905	-
	Subtotal	10,000	1,548	10,000	4,163	4,693	10,000
Total Expenditures		\$ 10,000	\$ 1,548	\$ 10,000	\$ 4,163	\$ 4,693	\$ 10,000

Expenditure Detail:		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel							
405-4230	Travel & Training	\$ -	\$ 1,069		\$ 980	1,469	
	Subtotal	-	1,069	-	980	1,469	-
Supplies & Materials							
405-4305	Postage & Freight	-	-				
405-4310	General Supplies	10,000	-	10,000	80	119	10,000
405-4315	Dues & Subscriptions	-	-				
	Subtotal	10,000	-	10,000	80	119	10,000
Other Charges & Services							
405-4420	Legal & Professional Fees	-	(4,124)				
405-4455	Printed Materials				199	199	
405-4425	Contracted Services	-	-				
405-4498	Misc Furniture & Equip	-	5,560		-	-	
405-4499	Miscellaneous	-	(972)				
	Subtotal	-	464	-	199	199	-
Repairs & Maintenance							
405-4505	Equipment	-	15	-		-	
405-4515	R&M Building	-	-		2,905	2,905	
	Subtotal	-	15	-	2,905	2,905	-
Capital Outlay							
405-4605	Furniture & Equipment	-	10,851				
	Subtotal	-	10,851	-	-	-	-
Total Expenditures		\$ 10,000	\$ 12,399	\$ 10,000	\$ 4,163	\$ 4,693	\$ 10,000

Police Task Force Fund

Fund 30

Summary

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance	\$ -	\$ -	\$ 26,943	\$ 26,943	\$ 26,943	\$ 17,676
Revenues & Transfers In	15,000	14,007	10,000	4,163	-	10,000
Total Funds Available	15,000	14,007	36,943	31,106	26,943	27,676
Uses/Deductions						
Expenditures & Transfers Out	-	(12,936)	17,500	8,711	9,267	17,500
Subtotal	-	(12,936)	17,500	8,711	9,267	17,500
Ending Fund Balance	15,000	26,943	19,443	22,395	17,676	10,176

Police Task Force Fund

Fund 30

Revenue:

Revenues:		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
3605	Interest	\$ -	\$ (95)	\$ -	\$ -	\$ -	\$ -
3624	Forfeiture Revenue	-	14,102	-	15,832	15,832	-
3680	County Funding	5,000	-	5,000	-	-	5,000
3699	Miscellaneous	5,000	-	5,000	-	-	5,000
3711	Transfer from General Fund	5,000	-	-	-	-	-
Subtotal		\$15,000	\$ 14,007	\$10,000	\$ 15,832	\$ 15,832	\$ 10,000

Police Task Force Fund

Fund 30

Expenditures:

Expenditure Summary

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500
Supplies & Materials	10,000	395	10,000	84	126	10,000
Other Charges & Services	5,000	(13,331)	5,000	8,627	9,142	5,000
Subtotal	17,500	(12,936)	17,500	8,711	9,267	17,500
Total Expenditures	\$17,500	\$(12,936)	\$17,500	\$ 8,711	\$ 9,267	\$17,500

Expenditure Detail:

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
405-4230 Travel & Training	\$ 2,500	\$ -	\$ 2,500			\$ 2,500
Subtotal	2,500	-	2,500	-	-	2,500
Supplies & Materials						
405-4305 Postage & Freight	-	-	-	-		-
405-4310 General Supplies	10,000	395	10,000	84	126	10,000
Subtotal	10,000	395	10,000	84	126	10,000
Other Charges & Services						
405-4420 Legal & Professional Fees	-	(17,339)	-	1,029	1,543	-
405-4425 Contracted Services	-	-	-			-
405-4498 Misc Furniture & Equip	5,000	808	5,000	294	294	5,000
405-4499 Miscellaneous	-	3,200	-	7,304	7,304	-
Subtotal	5,000	(13,331)	5,000	8,627	9,142	5,000
Total Expenditures	\$17,500	\$(12,936)	\$17,500	\$ 8,711	\$ 9,267	\$17,500

Library Fund

Fund 26

Summary

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance	\$ 32,006	\$ 71,538	\$ 119,509	\$ 60,336	\$ 60,336	\$ 34,741
Revenues:						
Revenues & Transfers In	443,320	446,514	447,264	314,995	451,652	431,264
Total Funds Available	475,326	518,052	566,773	375,331	511,988	466,005
Uses/Deductions						
Expenditures & Transfers Out	440,292	457,716	496,366	293,064	477,247	467,222
Subtotal	440,292	457,716	496,366	293,064	477,247	467,222
Ending Fund Balance	35,034	60,336	70,407	82,267	34,741	(1,217)

Library Fund

Fund 26

405

Revenue

Summary:

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
City Transfer	131,480	131,480	135,424	90,283	135,424	135,424
County Funding	200,000	200,000	200,000	150,000	200,000	200,000
Donations	10,000	757	10,000	1,447	1,500	10,000
Other Revenues:	101,840	114,277	101,840	73,265	114,728	85,840
Subtotal	443,320	446,514	447,264	314,995	451,652	431,264

Revenue Detail:

Revenues	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
3417 Fines	\$ 7,000	\$ 7,120	\$ 7,000	\$ 3,894	\$ 5,842	\$ 7,000
3605 Interest	-	(2)	-	31	46	-
3620 Rental Proceeds	78,840	78,840	78,840	39,420	78,840	78,840
3633 Grants	-	-	-	-	-	-
3673 Donations	10,000	757	10,000	1,447	1,500	10,000
3680 County Funding	200,000	200,000	200,000	150,000	200,000	200,000
3696 Other Income - Other Entity	-	-	-	-	-	-
3699 Other Income	16,000	28,319	16,000	29,920	30,000	-
3711 Transfer from General Fund	131,480	131,480	135,424	90,283	135,424	135,424
Subtotal	443,320	446,514	447,264	314,995	451,652	431,264
Total Revenues	\$ 443,320	\$ 446,514	\$ 447,264	\$ 314,995	\$ 451,652	\$ 431,264

Library Fund

Fund 26

405

Expenditures

Summary:

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel	251,542	232,637	255,466	160,850	246,161	261,845
Supplies & Materials	57,250	48,151	61,450	26,999	61,695	56,700
Other Charges & Services	118,500	147,441	153,450	101,631	148,893	132,135
Repairs & Maintenance	13,000	29,488	21,000	3,584	20,499	16,542
Capital Expenditures	-	-	-	-	-	-
Subtotal	440,292	457,716	491,366	293,064	477,247	467,222

Expenditure Detail:

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
405-4105 Salaries & Wages	\$ 181,586	\$ 177,115	\$ 189,365	\$ 119,819	\$ 183,378	\$ 192,530
405-4110 Other Compensation		1,468	1,650	840	1,286	845
405-4205 FICA	13,891	13,121	14,486	8,897	13,616	14,793
405-4106 Unemployment Tax	-	-	-	-	-	1,330
405-4210 Retirement	17,430	15,985	16,475	10,274	15,723	15,274
405-4215 Workers Compensation	428	436	399	258	394	384
405-4225 Health Insurance	34,094	22,888	28,522	19,763	30,247	30,833
405-4226 Dental Insurance	1,113	874	1,069	570	873	855
405-4230 Travel & Training	3,000	751	3,500	429	644	5,000
Subtotal	251,542	232,637	255,466	160,850	246,161	261,845
Supplies & Materials						
45-4300 Bank Charges	0	0	0	161	242	250
405-4305 Postage & Freight	750	491	800	269	404	800
405-4315 Dues & Subscriptions	1,500	1,348	1,650	1,924	2,886	1,650
405-4325 Library Supplies	50,000	41,438	53,000	22,083	53,000	48,000
405-4326 Processing Supplies	2,500	2,062	3,000	986	3,000	3,000
405-4327 Office Supplies	2,500	2,811	3,000	1,575	2,163	3,000
Subtotal	57,250	48,151	61,450	26,999	61,695	56,700
Other Charges & Services						
405-4405 General & Unemployment Ins	5,000	23,201	24,000	18,267	20,000	24,000
405-4410 Telephone	27,000	38,935	34,500	33,610	50,415	34,500
405-4411 Cell Phones/Pagers	-	263	-	432	648	-
405-4415 Utilities	25,000	32,570	28,000	11,318	16,977	28,000
405-4420 Legal Fees	-	1,332	2,000	-	-	2,000
405-4425 Contracted Services	50,000	42,618	50,000	33,210	49,815	37,985
405-4433 Credit Card Fees	500	662	750	278	418	750
405-4427 Lease & Rentals	4,800	4,650	7,200	1,500	5,000	3,900
405-4498 Misc Furniture & Equip	5,000	2,325	5,000	2,602	5,000	500
405-4499 Miscellaneous	1,200	886	2,000	413	620	500
Subtotal	118,500	147,441	153,450	101,631	148,893	132,135
Repairs & Maintenance						
405-4505 R&M - Equipment	5,000	24,988	7,000	3,250	6,499	15,542
405-4515 R&M - Building	8,000	4,500	14,000	335	14,000	1,000
Subtotal	13,000	29,488	21,000	3,584	20,499	16,542
Capital Outlay						
405-4605 Furniture & Equipment	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Operating Expenditures	440,292	457,716	491,366	293,064	477,247	467,222
Capital Expenditures	-	-	5,000	-	-	-
Total Expenditures	440,292	457,716	496,366	293,064	477,247	467,222

MC Building Security Fund

Fund 27

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance	\$ 34,988	\$ 43,607	\$ 43,366	\$ 44,661	\$ 44,661	\$ 46,564
Revenues						
Miscellaneous	6,000	4,035	6,000	2,790	4,185	6,000
Total Funds Available	40,988	47,642	49,366	47,451	48,846	52,564
Operating Expenditures	8,700	2,981	12,500	1,521	2,282	12,500
Capital Expenditures	-	-	-	-	-	-
Total Expenditures	8,700	2,981	12,500	1,521	2,282	12,500
Ending Fund Balance	32,288	44,661	36,866	45,930	46,564	40,064

MC Building Security Fund

Fund 27

405

Revenue Detail:

Revenue		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
3430	Building Security Fee	\$ 6,000	\$ 4,036	\$ 6,000	\$ 2,774	\$4,160	\$ 6,000
3605	Interest	-	-	-	17	25	-
Total Revenues		\$ 6,000	\$ 4,036	\$ 6,000	\$ 2,790	4,185	\$ 6,000

Expenditure Detail:

Personnel		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
405-4105	Salaries & Wages	\$ -	\$ 89		\$ 177	265	
405-4106	Overtime	-	1,885		424	636	
405-4205	FICA	-	143		44	66	
405-4206	Unemployment Tax	-	-		-	-	
405-4210	Retirement	-	213		59	89	
405-4215	Workers Compensation	-	-		-	-	
405-4225	Health Insurance	-	248		33	49	
405-4226	Dental Insurance	-	8		3	4	
405-4230	Travel & Training	12,500	395	\$ 12,500	782	1,173	\$ 12,500
Subtotal		12,500	2,981	12,500	1,521	2,282	12,500
Supplies and Materials							
405-4300	Bank Charges	-	-	-	70	100	100
Capital Expenditures		-	-	-	-	-	-
Total Operating Expenditures		\$ 12,500	\$ 2,981	\$ 12,500	\$ 1,592	\$ 2,382	\$ 12,600

MC Technology Fund

Fund 29

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance	\$ 50,998	\$ 45,798	\$ 51,476	\$ 51,476	\$ 32,854	\$ 16,077
Revenues						
Miscellaneous	8,000	5,379	8,000	3,719	5,579	8,000
Subtotal	8,000	5,379	8,000	3,719	5,579	8,000
Total Available Funds	58,998	51,177	59,476	55,195	38,433	24,077
Expenditures						
Operational Expenditures	13,200	(299)	35,515	22,341	22,356	14,600
Total Expenditures:	13,200	(299)	35,515	22,341	22,356	14,600
Ending Fund Balance	45,798	51,476	23,961	32,854	16,077	9,477

MC Technology Fund

Fund 29

405

Revenue Detail:		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
3445	Court Technology Fee	\$ 8,000	\$ 5,382	\$ 8,000	\$ 3,699	\$ 5,548	\$ 8,000
3605	Interest	-	(3)	-	21	31	-
Total Revenues		\$ 8,000	\$ 5,379	\$ 8,000	\$ 3,719	5,579	\$ 8,000

Expenditure Summary

Expenditures	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Supplies & Materials	700	-	700	-	-	800
Other Charges & Services	12,500	(299)	12,500	-	-	13,800
Repair & Maintenance	-	-	22,315	-	-	-
Subtotal	-	(299)	35,515	-	-	14,600
Total Expenditures	\$ -	\$ (299)	\$ 35,515	\$ -	\$ -	\$ 14,600

Expenditure Detail:

Expenditure Detail:		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Supplies & Materials							
405-4305	Postage & Freight	-	-	-	-	-	-
405-4300	Bank Charges	-	-	-	85	100	100
405-4310	General Supplies	\$ 700	\$ -	\$ 700	-	\$ -	\$ 700
Subtotal		700	-	700	85	100	800
Other Charges & Services							
405-4420	Legal & Professional	12,500	-	12,500	-	-	-
405-4425	Contracted Services	-	-	-	-	-	-
405-4427	Lease & Rentals	-	(299)	-	-	-	-
405-4498	Misc Furniture & Equipment	-	-	-	-	-	13,800
Subtotal		12,500	(299)	12,500	-	-	13,800
Repairs & Maintenance							
405-4505	Equipment	-	-	22,315	22,256	22,256	-
Subtotal		-	-	22,315	22,256	22,256	-
Total Expenditures		\$ 13,200	\$ (299)	\$ 35,515	\$ 22,341	\$ 22,356	\$ 14,600

Donation Fund

Fund 21

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance	\$ 71,597	\$ 82,494	\$ 71,597	\$ 130,054	\$ 130,054	\$ 136,002
Revenues						
Miscellaneous	-	51,795	-	4,099	6,149	-
Total Revenue	-	51,795	-	4,099	6,149	-
Operating Expenditures	-	4,235	-	164	200	-
Operating Over/Under	-	47,560	-	3,935	5,949	-
Capital Expenditures	-	-	-	-	-	-
Net Revenue (Expenditures)	-	47,560	-	3,935	5,949	-
Ending Fund Balance	\$ 71,597	\$ 130,054	\$ 71,597	\$ 133,989	\$ 136,002	\$ 136,002

Donation Fund

Fund 21

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Revenues						
3605 Interest	\$ -	\$ 30	\$ -	\$ 55	\$ 83	\$ -
3606 Interest - USO	-	-	-	-	-	-
3630 Grants	-	47,467	-	-	-	-
3671 USO Donations	-	5,698	-	4,044	6,066	-
3672 KBCB Donations	-	(1,400)	-	-	-	-
3673 Train Depot Donations	-	-	-	-	-	-
3683 Animal Impound Donations	-	-	-	-	-	-
Total Revenues	\$ -	\$ 51,795	\$ -	\$ 4,099	\$ 6,149	\$ -
Expenditures						
405-4300 Bank Charges	0	0	0	164	200	-
405-4606 USO Restoration	-	4,235	-	-	-	-
405-4311 Keep Bay City Beautiful	-	-	-	-	-	-
Subtotal	-	4,235	-	164	200	-
Total Expenditures	\$ -	\$ 4,235	\$ -	\$ 164	\$ 200	\$ -

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

	FY15 Budget	FY15 Actual	FY16 Budget	FY16 Estimate	FY17 Budget
Resources:					
Total Beginning Balance	\$ 2,072,389	\$ 3,342,978	\$ 2,507,007	\$ 3,100,000	\$ 2,388,243
Revenues & Transfers In					
Operational Revenue:	7,283,170	8,252,218	8,315,720	9,527,721	7,777,847
Total Funds Available	9,355,559	11,595,195	10,822,727	12,627,721	10,166,091
Uses/Deductions					
Expenditures & Transfers Out	8,755,655	7,914,917	8,379,889	10,239,478	8,309,527
Ending Fund Balance *	599,904	3,680,279	2,442,838	2,388,243	1,856,564

*This projects to have over 23% of operating expenditures in utility fund balance.

Utility Fund

Fund 61

Revenue Detail:

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Charges for Services						
3315 Water Receipts	\$ 3,331,475	\$ 3,143,348	\$ 3,542,734	\$ 2,146,422	\$ 3,219,633	\$ 3,542,734
3320 Commercial Water Sales	5,250	7,173	5,250	4,056	\$ 6,084	6,000
3325 Water Taps	17,000	25,951	17,000	16,880	\$ 25,320	22,000
3330 Service Charges	36,000	45,501	36,000	28,240	\$ 42,359	40,000
3335 Sewer Receipts	3,677,946	3,435,961	3,934,263	2,338,984	\$ 3,508,475	3,934,263
3340 Sewer Surcharges	7,000	16,422	7,000	10,506	\$ 15,759	15,000
3345 Sewer Taps	7,500	12,700	7,500	7,640	\$ 11,460	7,500
3350 Late Fees	200,000	204,883	200,000	120,620	\$ 180,930	200,000
Subtotal	7,282,170	6,891,938	7,749,747	4,673,348	7,010,021	7,767,497
Miscellaneous						
3355 Contract Revenue	0	309	0	-	\$ -	0
3605 Interest Income	1,000	257	1,000	275	\$ 331	350
3630 CDBG Grant Revenue	-	429,586	-	389,284	389,284	-
3632 EDA Grant Revenue - Tenaris	-	186,196	-	889,085	889,085	-
3663 TCF Grant Revenue	-	-	-	-	\$ -	-
3699 Other Income	-	12,460	10,000	1,239,000	1,239,000	10,000
Subtotal	1,000	628,808	11,000	2,517,645	\$ 2,517,700	10,350
Transfers						
3724 Transfer from Other Funds	-	731,771	554,973	540,633	\$ 554,973	-
Subtotal	-	731,771	554,973	540,633	554,973	-
Total Revenues	\$ 7,283,170	\$ 8,252,218	\$ 8,315,720	\$ 7,731,626	\$ 9,527,721	\$ 7,777,847

Utility Fund Summary

Fund 61

Expenditure Summary

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel	\$ 1,686,599	\$ 1,437,054	\$ 1,737,480	\$ 1,088,984	\$ 1,649,806	\$ 1,774,031
Supplies & Materials	339,750	326,987	324,700	199,618	317,455	326,300
Other Charges & Services	1,855,376	3,265,513	2,123,359	1,216,010	2,018,173	2,038,450
Repairs & Maintenance	400,044	405,122	424,372	395,817	621,622	434,700
Transfers	3,194,774	2,429,743	2,514,472	1,832,308	2,514,472	2,541,046
Subtotal	7,476,543	7,864,419	7,124,383	4,732,737	7,121,528	7,114,527
Capital Outlay	1,279,112	50,497	1,255,506	2,463,733	3,117,950	1,195,000
Total Expenditures	8,755,655	7,914,917	8,379,889	7,196,470	10,239,478	\$ 8,309,527

Department Summary	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
General Operation	\$ 4,792,175	\$ 5,170,385	\$ 4,279,932	\$ 2,821,826	\$ 4,066,735	\$ 4,331,790
Water	2,346,926	1,533,246	\$ 1,500,331	1,422,366	1,679,946	1,633,187
Sewer	1,358,664	1,260,534	\$ 1,449,460	813,350	1,508,494	2,268,889
Warehouse Operations	50,200	47,472	\$ 75,660	34,639	62,662	75,660
Total Expenditures	\$ 8,547,965	\$ 8,011,638	\$ 7,305,383	\$ 5,092,181	\$ 7,317,838	\$ 8,309,527

Utility General Operations

Fund 61

405

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
405-4105 Salaries & Wages	\$ 419,797	\$ 386,960	\$ 452,047	\$ 270,933	\$ 414,652	\$ 452,798
405-4106 Overtime	5,000	7,186	6,000	5,144	7,873	6,000
405-4110 Other Compensation	1,375	2,803	3,175	1,736	2,657	2,169
405-4205 FICA Expense	32,114	29,632	35,251	20,728	31,724	34,699
45-4206 Unemployment Tax	-	-	-	-	-	1,330
405-4210 Retirement	45,086	43,371	45,435	28,005	42,860	44,723
405-4215 Workers Compensation	7,169	2,878	6,936	2,352	3,600	3,069
405-4220 Pension Expense/Contributions	-	(14,906)	-	-	-	-
405-4225 Health Insurance	49,324	48,224	53,299	31,028	47,487	61,182
405-4226 Dental Insurance	2,003	2,115	2,137	1,216	1,861	2,134
405-4230 Travel & Training	9,000	9,054	9,000	3,088	9,000	10,000
405-4232 Employee Relocation	-	-	-	-	-	-
405-4240 Uniforms	2,000	2,868	2,150	3,012	3,510	2,150
405-4245 Medical	5,000	-	5,000	1,987	2,500	5,000
Subtotal	577,869	520,184	620,430	369,230	567,724	625,254
Supplies & Materials						
405-4300 Bank Charges	-	-	-	1,051	1,576	1,600
405-4305 Postage & Freight	40,000	42,461	40,000	25,518	38,277	40,000
405-4310 General & Safety Supplies	25,800	14,800	25,800	3,863	5,794	25,800
405-4315 Dues & Subs/Pubs	3,000	809	600	437	656	600
405-4318 Safety Supplies	7,500	544	7,500	967	7,500	7,500
405-4320 Fuel - Gasoline & Oil	5,000	8,531	13,000	11,182	16,774	13,000
Subtotal	81,300	67,145	86,900	43,018	70,577	88,500
Other Charges & Services						
405-4405 General Ins	80,000	39,123	80,000	64,488	80,000	80,000
405-4410 Telephone	8,800	11,394	6,640	7,103	10,654	11,000
405-4411 Cell Phones/Pagers	3,200	2,879	5,000	2,328	3,493	6,000
405-4419 Engineering Services (4423)	-	10,896	25,000	9,127	13,691	15,000
405-4420 Legal	5,000	5,499	5,000	-	-	5,000
405-4421 Professional Fees	25,000	200	25,000	-	-	25,000
405-4422 Administrative Fees (To Fund 11)	442,413	472,386	464,985	309,990	464,985	464,985
405-4423 Engineering	50,000	1,000	-	-	-	-
405-4425 Contracted Services	46,038	51,236	81,380	39,508	59,262	81,380
405-4426 Contracted Workforce	-	5,198	-	-	-	-
405-4427 Leases & Rentals	1,000	6,300	6,500	6,300	9,450	6,500
405-4429 Bad Debt Expense	40,000	31,558	40,000	(1,251)	40,000	40,000
405-4433 Credit Card Fees	7,500	14,641	12,000	10,418	15,627	12,000
405-4435 Depreciation	-	1,494,886	-	-	-	-
405-4498 Misc Furniture & Equip	2,500	-	5,000	938	1,407	5,000
405-4499 Miscellaneous	3,425	1,544	3,425	1,256	1,884	3,425
Restricted Funds - Emergency	-	-	100,000	-	-	100,000
Subtotal	714,876	2,148,739	859,930	450,204	700,452	855,290
Repairs & Maintenance						
405-4505 R & M Furniture & Equipment	10,000	59	7,500	339	7,500	7,500
405-4510 R & M Vehicles	5,000	3,354	5,000	2,752	5,000	5,000
405-4515 R & M Building	2,600	-	2,600	-	2,600	12,100
405-4520 R & M Communication Equipment	2,100	1,161	2,100	2,146	2,100	2,100
Subtotal	19,700	4,574	17,200	5,237	17,200	26,700
Capital Outlay						
405-4605 CE - Furniture & Equipment	203,656	-	181,000	121,829	196,310	-
405-4620 CE - Infrastructure	-	-	-	-	-	-
Subtotal	203,656	-	181,000	121,829	196,310	-
Transfers						
405-4711 Transfer to General Fund	66,655	66,655	201,918	134,612	201,918	201,918
405-4712 Transfer To Fund 11 - Franchise Tax	532,331	345,682	464,985	233,650	464,985	466,050
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	1,541,031	694,339	-	649,785	-	-
405-4765 Transfer To IT Fund 81	339,187	299,447	395,708	238,352	395,708	422,739
405-4766 Transfer To Fund 82	565,569	463,562	327,063	205,355	327,063	333,953
405-4780 Transfer To Fund 63	-	410,058	974,798	270,554	974,798	966,387
Subtotal	3,194,774	2,429,743	2,514,472	1,832,308	2,514,472	2,541,046
Operating Expenditures	\$ 4,792,175	\$ 5,170,385	\$ 4,279,932	\$ 2,821,826	\$ 4,066,735	\$ 4,136,790
Capital Expenditures						\$ 195,000
Total Expenditures	\$ 4,995,831	\$ 5,170,385	\$ 4,279,932	\$ 2,943,654	\$ 4,263,045	\$ 4,331,790

* 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

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
410-4105 Salaries & Wages	\$ 464,415	\$ 390,901	\$ 449,115	\$ 299,552	\$ 449,115	\$ 452,798
410-4106 Overtime	53,000	76,384	60,000	34,311	60,000	60,000
410-4110 Other Compensation	4,800	-	-	-	-	-
410-4205 FICA Expense	39,949	33,391	39,315	24,244	39,315	34,639
410-4206 Unemployment Tax	-	-	-	-	-	1,862
410-4210 Retirement	56,086	48,585	50,672	34,194	50,672	44,646
410-4215 Workers Compensation	13,310	12,846	12,372	8,431	12,372	9,932
410-4220 Pension Expense/Contributions	-	(14,906)	-	-	-	-
410-4225 Health Insurance	96,789	57,381	89,324	71,827	89,324	109,216
410-4226 Dental Insurance	3,339	2,223	2,992	1,910	2,992	2,994
410-4230 Travel & Training	15,000	14,607	15,000	5,537	15,000	15,000
410-4240 Uniforms	9,300	7,693	9,300	5,333	8,650	9,300
Subtotal	755,988	629,105	728,090	485,339	727,440	740,387
Supplies & Materials						
410-4310 General Supplies	\$ 42,000	\$ 44,309	42,000	\$ 27,305	43,500	42,000
410-4312 Chemical Supplies	34,000	36,570	34,000	20,878	34,000	34,000
410-4315 Dues & Subscriptions	-	1,260	1,800	770	1,200	1,800
410-4320 Fuel - Gasoline & Oil	40,000	38,072	30,000	10,104	20,000	30,000
Subtotal	116,000	120,211	107,800	59,057	98,700	107,800
Other Charges & Services						
410-4411 Cell Phones/Pagers	7,000	6,699	4,800	3,853	5,138	8,000
410-4415 Utilities	150,000	112,380	100,000	53,926	71,902	100,000
410-4419 Engineering Fees	50,000	12,750	50,000	83,922	111,896	50,000
410-4421 Professional Fees	41,000	19,433	41,000	14,977	19,969	41,000
410-4425 Contracted Services	45,000	113,699	179,469	137,711	183,614	86,000
410-4427 Leases & Rentals	5,000	4,053	5,000	-	-	5,000
410-4498 Miscellaneous Furniture & Equipment	-	-	-	-	-	10,000
410-4497 Contingency	100,000	116,714	50,000	40,555	54,073	50,000
Subtotal	398,000	385,728	430,269	334,944	446,592	350,000
Repairs & Maintenance						
410-4505 R & M Furniture & Equipment	91,172	84,104	91,172	165,624	220,832	92,000
410-4510 R & M Vehicles	13,000	6,482	13,000	7,746	10,327	13,000
410-4515 R & M Building	-	33,138	25,000	154	205	25,000
410-4520 R & M Infrastructure	105,000	127,261	105,000	131,888	175,850	105,000
Subtotal	209,172	250,984	234,172	305,411	407,214	235,000
Capital Outlay						
410-4605 CE - Furniture & Equipment	-	-	-	-	-	-
410-4620 CE - Infrastructure	693,719	-	740,000	165,868	693,719	-
410-4630 CE - Infrastructure - Grant Fund	174,047	-	-	71,748	-	-
410-4640 Contribution to Fund 82	-	147,219	-	-	-	-
Subtotal	867,766	147,219	740,000	237,615	693,719	-
Total Operating Expenditures	\$ 2,346,926	\$ 1,533,246	\$ 1,500,331	\$ 1,422,366	\$ 1,679,946	\$ 1,433,187
Capital Expenditures						\$ 200,000
Total Expenditures	\$ 2,346,926	\$ 1,680,465	\$ 2,240,331	\$ 1,422,366	\$ 2,373,665	\$ 1,633,187

Sewer

Fund 61

415

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
415-4105 Salaries & Wages	\$ 235,748	\$ 201,457	\$ 237,822	\$ 160,226	\$ 242,212	\$ 256,470
415-4106 Overtime	20,000	36,093	50,000	13,650	19,612	50,000
415-4205 FICA Expense	19,565	17,690	22,018	12,857	19,386	19,620
415-4206 Unemployment	-	-	-	-	-	665
415-4210 Retirement	27,467	25,699	28,379	17,739	27,006	25,288
415-4215 Workers Compensation	4,919	3,543	4,861	2,758	4,188	3,994
415-4220 Pension Expense/Contributions		(29,812)	-	-	-	
415-4225 Health Insurance	35,179	24,028	36,061	21,942	32,512	42,534
415-4226 Dental Insurance	1,113	905	1,069	641	926	1,069
415-4230 Travel & Training	6,000	5,962	6,000	2,769	6,000	6,000
415-4240 Uniforms	2,750	2,200	2,750	1,832	2,800	2,750
Subtotal	352,742	287,765	388,960	234,415	354,642	408,389
Supplies & Materials						
415-4310 General Supplies	25,000	31,085	32,000	27,717	49,588	32,000
415-4312 Chemicals	85,000	80,528	70,000	54,626	75,000	70,000
415-4318 Safety Supplies	450	1,065	-	280	90	-
415-4320 Fuel - Gasoline & Oil	16,000	12,806	12,000	5,579	8,000	12,000
Subtotal	126,450	125,484	114,000	88,202	132,678	114,000
Other Charges & Services						
415-4411 Cell Phones/Pagers	3,300	4,526	4,500	3,957	4,200	4,500
415-4415 Utilities	275,000	286,442	255,000	131,039	222,766	255,000
415-4419 Engineering Fees	50,000	14,825	50,000	73,229	80,000	50,000
415-4421 Professional Fees	60,000	32,742	60,000	25,741	60,000	60,000
415-4425 Contracted Services	95,000	83,542	229,000	52,826	229,000	229,000
415-4427 Leases & Rentals	12,000	12,016	12,000	-	5,000	12,000
415-4432 Sludge Hauling	121,000	148,295	121,000	117,595	180,000	121,000
415-4497 Contingency	100,000	124,940	50,000	5,500	50,000	50,000
415-4498 Misc Furniture & Equipment		-				
Subtotal	716,300	707,327	781,500	409,888	830,966	781,500
Repairs & Maintenance						
415-4500 Claims & Damages	-	-	-	120	240	-
415-4505 R & M Furniture & Equipment	85,172	89,082	87,000	30,845	87,000	87,000
415-4510 RM - Vehicles	6,000	4,402	6,000	1,980	5,000	6,000
415-4515 R & M Building	12,000	9,526	12,000	3,524	12,000	12,000
415-4520 R & M Infrastructure	60,000	36,947	60,000	44,377	85,968	60,000
Subtotal	163,172	139,957	165,000	80,846	190,208	165,000
Capital Outlay						
415-4605 CE - Furniture & Equipment	44,390	-	-	90,395	90,395	-
415-4620 CE - Infrastructure	105,000	(138,364)	267,000	1,879,810	2,000,000	-
415-4630 CE - Infrastructure - Grant Fund	15,123	52		69,273	69,273	
415-4783 Transfers to Capital Purchases Fund					-	
Subtotal	164,513	(138,312)	267,000	2,039,478	2,159,668	-
Total Operating Expenditures	\$ 1,358,664	\$ 1,260,534	\$ 1,449,460	\$ 813,350	\$ 1,508,494	\$ 1,468,889
Capital Expenditures						\$ 800,000
Total Expenditures	\$ 1,523,177	\$ 1,122,222	\$ 1,716,460	\$ 2,852,829	\$ 3,668,162	\$ 2,268,889

Warehouse Operations

Fund 61

440

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Supplies & Materials						
440-4310 Postage & Freight					-	-
440-4310 General Supplies	\$ 16,000	\$ 14,147	16,000	\$ 9,342	\$ 15,500	16,000
440-4310 Dues & Subs/Pubs			-		-	-
440-4310 Fuel - Gasoline & Oil			-		-	-
Subtotal	16,000	14,147	16,000	9,342	15,500	16,000
Other Charges & Services						
440-4410 Telephone	7,200	9,859	9,360	6,108	9,162	9,360
440-4415 Utilities	10,000	8,015	8,000	2,082	8,000	8,000
440-4425 Contracted Services	4,000	5,516	29,300	12,600	22,000	29,300
440-4427 Leases & Rentals	3,000	-	3,000	-	-	3,000
440-4499 Miscellaneous	2,000	330	2,000	183	1,000	2,000
Subtotal	26,200	23,720	51,660	20,974	40,162	51,660
Repairs & Maintenance						
440-4505 R & M Furniture & Equipment	2,000	1,389	2,000	756	1,000	2,000
440-4515 R & M Building	6,000	8,217	6,000	3,568	6,000	6,000
Subtotal	8,000	9,606	8,000	4,324	7,000	8,000
Capital Outlay						
440-4615 CE - Buildings	43,177	41,591	67,506	64,811	68,253	-
Subtotal	43,177	41,591	67,506	64,811	68,253	-
Total Operating Expenditures	\$ 50,200	\$ 47,472	\$ 75,660	\$ 34,639	\$ 62,662	\$ 75,660
Capital Expenditures			-			-
Total Expenditures	\$ 93,377	\$ 89,063	\$ 143,166	\$ 99,450	\$ 130,915	75,660

Utility Construction Fund

Fund 62

Utility Construction Fund

Fund 62

Summary

Resources:		FY16	FY17
Beginning Fund Balance			
Beginning Fund Balance			\$ 2,000,000
Revenue:			
Transfer In		\$ 2,000,000	
Subtotal		\$ 2,000,000	\$ -
Total Resources		\$ 2,000,000	
Expenditure Summary			
Line Rehab			\$ 1,120,000
Water Plant Rehab			\$ 600,000
Other Prject			\$ 280,000
Total Expenditures		\$ -	\$ 2,000,000
Ending Fund Balance:		\$ 2,000,000	

Utility Construction Fund

Fund 62

Revenues Detail		FY14 Budget	FY14 Actual	FY15 Budget	Actual as of 5/31/15	FY15 Estimate	FY16 Budget
3600	Contribution - C.O. 2016					2,000,000	
3605	Interest						
3711	Transfer from General Fund						
3761	Transfer from Utility Fund						
Total Revenues		\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -

Utility Fund

Line Rehap - Road Rehabilitation Phase III

Dept. 405

Expenditures Detail

Personnel		FY16	FY17
436-4105	Salaries and wages	\$ -	\$ -
436-4310	General Supplies & Maintenance	\$ -	\$ -
Subtotal		\$ -	\$ -
Other Charges & Services			
436-4425	Contracted Services	\$ -	
436-4427	Leases & Rentals	\$ -	\$ -
Subtotal		\$ -	\$ -
Capital Expenditures			
436-4499	Miscellaneous	\$ -	
436-4605	Capital Expenditures	\$ -	\$ 1,120,000
Subtotal		\$ -	\$ 1,120,000
Total		\$ -	\$ 1,120,000

Utility Fund

Grace Water Plant Upgrades - Well 9

Dept. 410

Expenditures Detail

Personnel		FY16	FY17
436-4105	Salaries and wages	\$ -	\$ -
436-4310	General Supplies & Maintenance	\$ -	\$ -
Subtotal		\$ -	\$ -
Other Charges & Services			
436-4425	Contracted Services	\$ -	
436-4427	Leases & Rentals	\$ -	\$ -
Subtotal		\$ -	\$ -
Capital Expenditures			
436-4499	Miscellaneous	\$ -	
436-4605	Capital Expenditures	\$ -	\$ 600,000
Subtotal		\$ -	\$ 600,000
Total		\$ -	\$ 600,000

Utility Fund

Upgrades - North 60

Dept. 415

Expenditures Detail

Personnel		FY16	FY17
436-4105	Salaries and wages	\$ -	\$ -
436-4310	General Supplies & Maintenance	\$ -	\$ -
Subtotal		\$ -	\$ -
Other Charges & Services			
436-4425	Contracted Services	\$ -	
436-4427	Leases & Rentals	\$ -	\$ -
Subtotal		\$ -	\$ -
Capital Expenditures			
436-4499	Miscellaneous	\$ -	
436-4605	Capital Expenditures	\$ -	\$ 280,000
Subtotal		\$ -	\$ 280,000
Total		\$ -	\$ 280,000

Utility Debt Service

Fund 63

		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Revenues							
3605	Interest	\$ -	\$ 1,453	\$ -	\$ 2,811	\$ 4,216	
3711	Transfer from General Fund	86,312	86,312	87,313	58,209	87,313	87,720
3780	Transfer from Debt Service	-	86,312	974,798			
3761	Transfer from Utility Fund	698,339	694,339	-	649,785	649,785	966,387
Total Revenues		\$ 784,650	\$ 868,415	\$ 1,062,111	\$ 710,805	\$ 741,314	\$1,054,107

		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Expenditure Summary							
Other Charges & Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers		-	-	-	-	-	-
Debt Service		785,150	785,150	1,062,111	121,337	1,062,111	1,054,107
Subtotal		785,150	785,150	1,062,111	121,337	1,062,111	1,054,107
Total Expenditures		\$ 785,150	\$ 785,150	\$ 1,062,111	\$ 121,337	\$ 1,062,111	\$1,054,107

Expenditure Detail:

		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Other Charges & Services							
Debt Service							
405-4805	Principal (10,12,13,14)	545,000	545,000	791,048	-	791,048	750,115
405-4810	Interest	239,650	239,650	269,063	120,832	239,650	301,992
405-4811	Amortization Expense	-	-	-	-	-	-
405-4820	Paying Agent Fees	500	500	2,000	505	2,000	2,000
Subtotal		785,150	785,150	1,062,111	121,337	1,030,698	1,054,107
Total Expenditures		\$ 785,150	\$ 785,150	\$ 1,062,111	\$ 121,337	\$ 1,030,698	\$1,054,107

Sanitation Fund

Fund 81

Sanitation Fund

Fund 75

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance	\$ 1,059,943	\$ 1,059,943	\$ -	\$ -	\$ -	\$ -
Revenues						
Charges for Services	-	-	-	-	-	-
Miscellaneous	1,134,457	1,134,457	-	-	-	-
Other	0	0	-	-	-	-
Total Revenue	1,134,457	1,134,457	-	-	-	-
Total Expenditures	-	2,194,400	-	-	-	-
Ending Fund Balance	\$ 2,194,400	\$ (0)	\$ -	\$ -	\$ -	\$ -

Sanitation Fund - Revenue

Fund 75

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Charges for Services						
3310 Residential Garbage		-	-	-	-	-
3311 Collections - Closed Accounts		-	-	-	-	-
3315 Commercial Garbage		-	-	-	-	-
3320 Transfer Station - City		-	-	-	-	-
3325 Transfer Station - Other	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Miscellaneous						
3605 Interest	-	-	-	-	-	-
3669 Miscellaneous Revenue	-	1,134,456.85	-	-	-	-
3695 Gain on Disposal of Assets	-	-	-	-	-	-
Subtotal	-	1,134,456.85	-	-	-	-
Other Revenue						
3805 Recycling - Cardboard	-	-	-	-	-	-
3815 Recycling - Oil	-	-	-	-	-	-
3820 Recycling - Misc	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Total Revenue	\$ -	\$ 1,134,457	\$ -	\$ -	\$ -	\$ -

Sanitation Fund

Fund 75

Summary	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Classification						
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	-	-	-	-	-	-
Other Charges & Services	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-
Transfers	-	2,194,400	-	-	-	-
Debt Service	-	-	-	-	-	-
Subtotal	-	2,194,400	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	-	2,194,400	-	-	-	-
<hr/>						
Department Summary						
Administration	\$ -	\$ 2,194,400	\$ -	\$ -	\$ -	\$ -
Residential	-	-	-	-	-	-
Commercial	-	-	-	-	-	-
Recycling	-	-	-	-	-	-
Transfer Station	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 2,194,400	\$ -	\$ -	\$ -	\$ -

Administration

Fund 75 410

Expenditure Detail:

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
410-4105 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410-4106 Overtime	-	-	-	-	-	-
410-4110 Other Compensation	-	-	-	-	-	-
410-4205 FICA Expense	-	-	-	-	-	-
410-4210 Retirement	-	-	-	-	-	-
410-4215 Workers' Compensation	-	-	-	-	-	-
410-4225 Health Insurance	-	-	-	-	-	-
410-4226 Dental Insurance	-	-	-	-	-	-
410-4240 Uniforms	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Supplies & Materials						
410-4310 General Supplies	-	-	-	-	-	-
410-4320 Fuel - Gasoline & Oil	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Other Charges & Services						
410-4405 General & Unemployment Ins	-	-	-	-	-	-
410-4410 Telephone	-	-	-	-	-	-
410-4411 Cell Phones/Pagers	-	-	-	-	-	-
410-4420 Legal & Professional	-	-	-	-	-	-
410-4425 Contracted Services	-	-	-	-	-	-
410-4426 Disposal - Landfill	-	-	-	-	-	-
410-4435 Depreciation	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Repairs & Maintenance						
410-4505 Equipment	-	-	-	-	-	-
410-4510 Vehicles	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Transfers						
410-4711 Transfers Out	-	2,194,400	-	-	-	-
Transfer to Capital Project Fund 31						
410-4761 Transfer to Utility Equip Maint	-	-	-	-	-	-
410-4766 Transfer to Equip Maint Fund	-	-	-	-	-	-
410-4780 Transfer to Debt Service Fund	-	-	-	-	-	-
Subtotal	-	2,194,400	-	-	-	-
Debt Service						
410-4805 Principal	-	-	-	-	-	-
410-4810 Interest	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 2,194,400	\$ -	\$ -	\$ -	\$ -

Residential

Fund 75 415

		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel							
415-4105	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
415-4106	Overtime	-	-	-	-	-	-
415-4205	FICA Expense	-	-	-	-	-	-
415-4210	Retirement	-	-	-	-	-	-
415-4215	Workers' Compensation	-	-	-	-	-	-
415-4225	Health Insurance	-	-	-	-	-	-
415-4226	Dental Insurance	-	-	-	-	-	-
415-4240	Uniforms	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
Supplies & Materials							
415-4310	General Supplies	-	-	-	-	-	-
415-4320	Fuel - Gasoline & Oil	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
Other							
415-4405	General & Unemployment Ins	-	-	-	-	-	-
415-4411	Cell Phones/Pagers	-	-	-	-	-	-
415-4425	Contracted Services	-	-	-	-	-	-
415-4426	Disposal - Landfill	-	-	-	-	-	-
415-4435	Depreciation	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
Repair & Maintenance							
415-4505	Equipment	-	-	-	-	-	-
415-4507	Tires	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
Total Expenditures		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Commercial

Fund 75 420

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
420-4105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
420-4106	-	-	-	-	-	-
420-4205	-	-	-	-	-	-
420-4210	-	-	-	-	-	-
420-4215	-	-	-	-	-	-
420-4225	-	-	-	-	-	-
420-4226	-	-	-	-	-	-
420-4240	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal						
Supplies & Materials						
420-4310	-	-	-	-	-	-
420-4320	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal						
Other Charges & Services						
420-4411	-	-	-	-	-	-
420-4426	-	-	-	-	-	-
420-4427	-	-	-	-	-	-
420-4435	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal						
Repairs & Maintenance						
420-4505	-	-	-	-	-	-
420-4507	-	-	-	-	-	-
	-	-	-	-	-	-
Subtotal						
	-	-	-	-	-	-
Total Expenditures						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Recycling

Fund 75 425

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
425-4215 Workers' Compensation	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Supplies & Materials						
425-4320 Fuel - Gasoline & Oil	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Other Charges & Services						
425-4410 Telephone	-	-	-	-	-	-
425-4435 Depreciation	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Transfer Station

Fund 75 430

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Personnel						
430-4105 Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
430-4106 Overtime	-	-	-	-	-	-
430-4205 FICA Expense	-	-	-	-	-	-
430-4210 Retirement	-	-	-	-	-	-
430-4215 Workers' Compensation	-	-	-	-	-	-
430-4225 Health Insurance	-	-	-	-	-	-
430-4226 Dental Insurance	-	-	-	-	-	-
430-4240 Uniforms	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Supplies & Materials						
430-4310 General Supplies	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Other Charges & Services						
430-4411 Cell Phones	-	-	-	-	-	-
430-4415 Utilities	-	-	-	-	-	-
430-4425 Contracted Services	-	-	-	-	-	-
430-4428 Disposal - Transfer Station	-	-	-	-	-	-
430-4429 Permits	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Repairs & Maintenance						
430-4505 Equipment	-	-	-	-	-	-
430-4507 Tires	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Airport Fund

Fund 81

Bay City Airport

Fund 64

	FY15	FY15	FY16	Actual as	FY16	FY17
	Classification					
MUNICIPAL AIRPORT FUND SUMMARY						
Resources:						
Total Beginning Balance	\$ 98,147	\$ 135,054	\$ 331,536	\$ 98,417	\$ 98,417	\$ 84,921
Revenues						
Miscellaneous	133,000	185,019	143,000	102,499	149,987	61,000
Transfers	71,464	120,464	120,464	80,309	120,464	221,074
Other Revenue/Sources	221,000	211,733	233,500	95,155	145,288	233,500
Cost of Fuel	(148,067)	(130,494)	(148,067)	(77,348)	(116,022)	(148,067)
Total Revenue	277,397	386,722	348,897	200,615	299,717	367,507
Expenditures	151,025	420,060	308,295	155,512	288,213	428,141
Net Operating Revenue	126,372	(33,339)	40,602	45,104	11,504	(60,634)
Capital Expenditures	40,000	3,298	25,000	-	25,000	-
Net Revenue (Expenditures)	86,372	(36,637)	15,602	45,104	(13,496)	(60,634)
Ending Fund Balance	\$ 184,519	\$ 98,417	\$ 347,138	\$ 143,521	\$ 84,921	\$ 24,287

Bay City Airport

Fund 64

Revenue Detail

		FY15					
		Budget	Actual	Budget	of 5/31/16	Estimate	Budget
Miscellaneous							
3605	Interest Income	\$ -	\$ 21		\$ 35	\$ 53	
3620	T-Hanger Rental Fees	77,400	89,303	83,000	60,806	91,209	
3625	FBO Rental Fees	18,600					
3630	Tie Down Fees	2,000	535	2,000	1,115	2,500	3,000
3640	TX Dept. of Transportation	35,000	50,000	50,000	11,089	50,000	50,000
3650	Grant - Williams Energy	-	-	-	25,303		
3695	Gain On Disposal Of Assets	-	-	-	-	-	
3699	Other Income	-	45,160	8,000	4,150	6,226	8,000
	Subtotal	133,000	185,019	143,000	102,499	149,987	61,000
Transfers							
3711	Transfer from General Fd	71,464	120,464	120,464	80,309	120,464	221,074
	Subtotal	71,464	120,464	120,464	80,309	120,464	221,074
Other Revenue							
3804	Contributed Capital	-	6,160				
3805	Jet Fuel	135,000	146,903	147,500	58,297	90,000	147,500
3810	Aviation Gas Fuel	85,000	57,730	85,000	36,728	55,092	85,000
3815	Aviation Oil	1,000	941	1,000	131	196	1,000
	Subtotal	221,000	211,733	233,500	95,155	145,288	233,500
Cost of Sales							
5325	Cost: Jet Fuel	(90,450)	(58,849)	(90,450)	(29,738)	(44,607)	(90,450)
5330	Cost: Aviation Fuel	(56,950)	(71,645)	(56,950)	(47,610)	(71,415)	(56,950)
5335	Cost: Aviation Oil	(667)	-	(667)		-	(667)
	Subtotal	(148,067)	(130,494)	(148,067)	(77,348)	(116,022)	(148,067)
Total Revenue		\$ 277,397	\$ 386,722	\$ 348,897	\$ 200,615	\$ 299,717	\$ 367,507

Bay City Municipal Airport

Fund 64 Dept 405

	FY15 Budget	FY16 Actual	FY 16 Budget	5/31/16 YTD	FY 16 Estimate	FY 17
Personnel						
405-4105 Salaries & Wages	\$ 65,005	\$ 67,750	\$ 66,861	\$ 43,967	\$ 65,951	\$ 81,215
405-4106 Overtime	5,000	2,775	5,000	4,927	7,391	5,000
405-4205 FICA	5,037	5,027	5,497	3,558	5,337	6,213
405-4210 Retirement	7,519	7,427	7,086	4,999	7,499	8,008
405-4215 Workers Compensation	1,194	1,570	1,072	862	1,293	1,007
405-4225 Health Insurance	6,125	8,228	11,836	5,389	8,083	17,267
405-4226 Dental Insurance	445	358	427	180	269	428
405-4230 Travel & Training	6,000	3,563	6,000	1,625	2,438	4,000
405-4240 Uniforms	200	234	400	(143)	(215)	900
Subtotal	96,525	96,933	104,179	65,363	98,045	124,037
Supplies & Materials						
405-4305 Postage & Freight	300	265	300	103	300	400
4054300 Bank Charges	-	-	-	187	250	-
405-4310 General Supplies	3,000	7,561	3,000	2,653	7,000	7,000
405-4315 Dues, Memberships & Sub	2,000	1,862	2,000	437	2,000	2,000
405-4318 Safety Supplies	-	-	1,000	1,584	2,000	1,500
405-4320 Fuel - Gas & Oil	3,600	3,684	3,600	311	466	3,600
405-4405 General & Unemployment Ins.	34,100	25,434	32,100	20,701	22,000	32,100
Subtotal	43,000	38,806	42,000	25,975	34,016	46,600
Other Charges & Services						
405-4410 Telephone	3,000	4,217	3,800	2,651	3,977	4,800
405-4411 Cell Phones	1,000	1,474	1,000	982	1,474	1,404
405-4415 Utilities	12,000	14,760	12,500	8,679	13,018	15,000
405-4419 Engineering Services	5,000	2,665	5,000	6,300	9,500	9,500
405-4420 Legal & Professional Fees	3,000	7,231	3,000	2,020	3,031	3,000
405-4425 Contracted Services	4,000	2,364	5,000	6,096	9,144	63,500
405-4427 Leases & Rentals	-	-	-	-	-	700
405-4433 Credit Card Fees	5,000	6,400	6,000	3,566	5,350	6,000
405-4435 Depreciation Expense	-	128,092	-	-	-	-
405-4498 Misc Furniture & Equip	-	773	-	1,830	5,700	7,000
405-4499 Miscellaneous	-	114	3,616	586	2,379	3,600
Subtotal	33,000	168,090	39,916	32,711	53,572	114,504
Repairs & Maintenance						
405-4505 R & M Furniture & Equipment	6,000	5,797	7,200	4,746	14,812	10,000
405-4510 R & M Vehicles	2,000	1,708	2,400	1,337	2,005	8,400
405-4515 R & M Building	2,500	2,597	3,000	775	1,163	15,000
405-4520 R & M Infrastructure	8,000	27,080	9,600	7,003	9,600	9,600
405-4530 RAMP-R&M Furn & Equip	-	31,600	20,000	375	25,000	20,000
405-4531 RAMP-R&M Vehicles	-	-	20,000	-	-	-
405-4532 RAMP-R&M Buildings	-	7,319	20,000	2,211	25,000	40,000
405-4533 RAMP-R&M Infrastructure	-	16,365	20,000	2,264	25,000	20,000
405-4534 RAMP-Contract Services	-	20,468	20,000	12,751	25,000	20,000
Subtotal	18,500	112,934	122,200	31,462	127,580	143,000
Capital Outlay						
405-4605 CE - Furniture & Equipment	25,000	3,298	25,000	-	25,000	-
405-4615 CE - Buildings	-	-	-	-	-	-
405-4620 Infrastructure	15,000	-	-	-	-	-
Subtotal	40,000	3,298	25,000	-	25,000	-
Operating Expenditures	\$ 191,025	\$ 416,762	\$ 308,295	\$ 155,512	\$ 313,213	\$ 428,141
Capital Expenditures	-	3,298	25,000	-	25,000	100,610
Total Expenditures	\$ 191,025	\$ 420,060	\$ 333,295	\$ 155,512	\$ 338,213	\$ 528,751

Debt Service Fund

Debt Service Fund

Fund 80

Summary

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance			\$ 31,305			\$ 48,409
Revenues & Transfers In	1,982,970	1,275,454	1,820,161	1,710,951	1,767,957	1,808,894
Total Funds Available	1,982,970	1,275,454	1,851,466	1,710,951	1,767,957	1,857,303
Uses/Deductions						
Expenditures & Transfers Out	1,975,488	1,794,369	1,719,548	177,184	1,719,548	1,715,592
Ending Fund Balance						
Total Ending Fund Balance	7,482	(518,916)	131,918	1,533,767	48,409	141,712
Fund Total	\$ 1,982,970	\$ 1,275,454	\$ 1,851,466	\$ 1,710,951	\$ 1,767,957	\$ 1,857,303
Net Revenue (Expenditures)	7,482	(518,916)	100,613	1,533,767	48,409	93,303

Debt Service Fund

Fund 80

Classification		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Revenues							
3105	Property Tax	\$ 397,470	\$ 387,440	\$ 821,440	\$ 763,230	\$ 821,440	\$ 861,501
3110	Delinquent Tax	4,000	11,284	4,000	9,763	9,600	4,000
3125	Property Tax - P&I	3,500	6,963	3,500	5,912	4,700	3,500
3605	Interest	-	(304)	-	344	516	-
3711	Transfer from General Fund	1,172,169	303,344	991,221	661,147	661,147	939,893
3761	Transfer from Utility Fund	405,831	411,099	-	270,554	270,554	-
3763	Transfer From Fund 63	-	155,627	-	-	-	-
3775	Transfer from Sanitation	-	-	-	-	-	-
Total Revenues		\$ 1,982,970	\$ 1,275,454	\$ 1,820,161	\$ 1,710,951	\$ 1,767,957	\$ 1,808,894
Expenditures							
Debt Service		\$ 1,975,488	\$ 1,794,369	\$ 1,719,548	\$ 177,184	\$ 1,719,548	\$ 1,715,592
Subtotal		1,975,488	1,794,369	1,719,548	177,184	1,719,548	1,715,592
Total Expenditures		\$ 1,975,488	\$ 1,794,369	\$ 1,719,548	\$ 177,184	\$ 1,719,548	\$ 1,715,592
Expenditure Detail						Fund 80	Dept 405
		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Debt Service							
405-4805	Principal	\$ 1,560,000	\$ 1,435,000	\$ 1,395,952	\$ -	\$ 1,395,952	\$ 1,322,885
405-4806	Payment To Escrow	-	-	-	-	-	-
405-4810	Interest	415,488	357,569	321,596	174,498	321,596	390,707
405-4820	Paying Agent Fees	-	1,800	2,000	2,686	3,000	2,000
405-4824	Bond Issue Costs	-	-	-	-	-	-
Subtotal		1,975,488	1,794,369	1,719,548	177,184	1,720,548	1,715,592
Total Expenditures		\$ 1,975,488	\$ 1,794,369	\$ 1,719,548	\$ 177,184	\$ 1,720,548	\$ 1,715,592

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
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*

General Obligation Refunding Bonds

Series 2013

Certificates of Obligation for Street and Utility Improvements

Fiscal Year	Principal	Interest	Total	Balance Outstanding September 30th
2013	-	-	-	6,000,000
2013	1,130,000	40,575	1,170,575	4,870,000
2014	330,000	69,850	399,850	4,540,000
2015	335,000	66,550	401,550	4,205,000
2016	340,000	63,200	403,200	3,865,000
2017	345,000	59,800	404,800	3,520,000
2018	355,000	52,900	407,900	3,165,000
2019	360,000	45,800	405,800	2,805,000
2020	370,000	38,600	408,600	2,435,000
2021	375,000	31,200	406,200	2,060,000
2022	385,000	23,700	408,700	1,675,000
2023	395,000	16,000	411,000	1,280,000
2024	405,000	8,100	413,100	875,000
Total	5,125,000	516,275	5,641,275	

*General Obligation's portion covered by Debt Service Tax

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

CITY OF BAY CITY, TEXAS

General Long-Term Debt

Certificates of Obligation

2016

Street & Utility Improevments

Fiscal Year	Principal	Interest	Total	Balance Outstanding
* 2016	-		-	6,018,464
2017	225,000	148,993	373,993	5,793,464
2018	230,000	142,050	372,050	5,563,464
2019	235,000	137,450	372,450	5,328,464
2020	240,000	132,750	372,750	5,088,464
2021	245,000	127,950	372,950	4,843,464
2022	250,000	123,050	373,050	4,593,464
2023	255,000	118,050	373,050	4,338,464
2024	260,000	112,950	372,950	4,078,464
2025	265,000	107,750	372,750	3,813,464
2026	270,000	102,450	372,450	3,543,464
2027	280,000	95,700	375,700	3,263,464
2028	285,000	87,300	372,300	2,978,464
2029	295,000	78,750	373,750	2,683,464
2030	305,000	69,900	374,900	2,378,464
2031	315,000	60,750	375,750	2,063,464
2032	325,000	51,300	376,300	1,738,464
2033	330,000	41,550	371,550	1,408,464
2034	340,000	31,650	371,650	1,068,464
2035	350,000	21,450	371,450	718,464
2036	365,000	10,950	375,950	353,464
Total	5,665,000	1,802,743	7,467,743	-

*General Obligation's portion covered by Debt Service Tax

Total Debt Service

Fiscal Year	Principal	Interest	Total	Balance Outstanding September 30th
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	24,006,464
2017	2,073,000	692,698	2,765,698	21,933,464
2018	2,134,000	639,288	2,773,288	19,799,464
2019	2,166,000	583,731	2,749,731	17,633,464
2020	1,540,000	523,273	2,063,273	16,093,464
2021	1,575,000	482,248	2,057,248	14,518,464
2022	1,625,000	317,173	1,942,173	12,893,464
2023	1,670,000	396,073	2,066,073	11,223,464
2024	1,720,000	350,673	2,070,673	9,503,464
2025	1,350,000	303,448	1,653,448	8,153,464
2026	1,395,000	262,873	1,657,873	6,758,464
2027	1,440,000	218,573	1,658,573	5,318,464
2028	680,000	170,035	850,035	4,638,464
2029	710,000	441,110	1,151,110	3,928,464
2030	735,000	120,190	855,190	3,193,464
2031	505,000	93,350	598,350	2,688,464
2032	525,000	76,300	601,300	2,163,464
2033	540,000	58,550	598,550	1,623,464
2034	555,000	40,250	595,250	1,068,464
2035	350,000	21,450	371,450	718,464
2036	365,000	10,950	375,950	353,464
2037	353,464	5,387.09	358,851	0
Total	32,542,000	8,968,352	42,225,352	

Capital Projects

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.

Utility Capital Projects

61 Utility Fund	FY 16 Proposed	FY 16 Approved	FY 17 Proposed	FY17 Approved
Utility General				
4x4 Backhoe			95000	95000
Jetter			65000	65000
Utility Truck			35000	35000
<i>Vehicle Replacement</i>				
<i>(2) Trucks</i>	56,000	56,000		
<i>Equipment Replacement</i>				
<i>Crane truck</i>	60,000	60,000		
<i>Trailer mounted pump</i>	34,000	34,000		
<i>Mini Hyd Excavator</i>	31,000	31,000		
Total	181,000	181,000	195000	195000
Water				
Fire Hydrant Rehabilitation			50000	50000
Water Line Replacement			150000	150000
<i>Water Tank Rehabilitation</i>				
<i>Mockingbird & Ave. B</i>	515,000	515,000		
<i>Fire Hydrants Rehabilittation</i>	50,000	50,000		
<i>Water Lines Replacement</i>	250,000	150,000		
<i>Grace Add'l Pump</i>	25,000	25,000		
<i>Bulk Water Fill Station</i>	35,000			
<i>SCADA Controls (Water)</i>	56,000			
Total	931,000	740,000	200000	200000
Sewer				
Sewer Line Rehabilitation			300000	300000
Lift Station Rehab			75000	75000
Engineering WWTP			365000	365000
<i>Cottonwood Lift Station - Generator</i>	100,000	100,000		
<i>Lift Stations Rehab</i>	75,000	75,000		
<i>Lift Sations Fencing</i>	10,000	10,000		
<i>MSB Sewer Line Rehab</i>	40,000			
<i>City Sewer Line Rehab</i>	300,000			
<i>Manhole Rehab</i>	60,000			60000
<i>Elliot Demo</i>	40,000	40,000		
<i>SCADA Contols (Sewage)</i>	42,000	42,000		
Total	567,000	267,000	740000	800000
Warehouse				
Restroom Renovation			120000	
<i>Warehouse Forklift</i>	67,506	67,506		
<i>Fuel Management System</i>	34,182			
<i>WHS & MSB Renovations</i>	138,142			
Total	239,830	67,506	120000	0
Total Utility Fund	1,918,830	1,255,506		\$ 1,195,000

General Capital Improvement Projects

General Fund:		FY 15	FY 16	FY 16	FY 17	Approved
		Approved	Proposed	Approved	Proposed	
11	City Secretary					
	Voting Equipment				18,400	18,400
	Total					18,400
	General Services					
	Planning Services				20,000	20,000
	Form-Based Zoning		40,000	40,000		
	Transportation Plan	15,000				
	Facility Assessment		77,630	77,630		
	Total				20,000	20,000
	Bay City Volunteer Fire Department					
	Fire Department - Expansion Plans				5,000	5,000
	Bay Garage		10,000			
	Pumper Truck		600,000			
	New Facilities					
	Total		727,630	117,630	5,000	5,000
	Police Department					
	Vehicle Replacement					
	Fleet Replacement - Patrol Vehicles				200,000	200,000
	(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					
	Tasers				17,000	
	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		20,000	20,000
	PD Restroom Renovation					
	Total	171,343	332,037	235,762	237,000	220,000
	Public Works					
	Vehicle Replacement					
	Fleet Replacement				45,000	45,000
	(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 1		N/A			
	McDonald Meadows Patching		190,000	190,000		
	Total	80,217	957,000	246,000	45,000	45,000
	Recycling					
	Equipment					
	Forklift Replacement		44,000	44,000		
	Total		44,000	44,000		-
	Parks					
	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					
	Parks Master Plan				40,000	40,000
	Community Park Bridge		50,000			
	Le Tulle Park Roads		50,000			
	Tennis Courts Resurfacing		10,000	10,000		
	Parks Dumpster Pads/Enclosure		5,000	5,000		
	Lighting			15,000		
	Hardeman Park - Walking Track			20,000		
	City Walking Path			20,000		
	Total	37,974	315,500	215,000	40,000	40,000
	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	-	-
Special Funds Capital Projects						
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					
	Equipment					
	Servers & Storage Upgrades				100,000	100,000
	Servers & Storage Upgrades		150,600	150,600		
	Facility Maintenance Software		25,000	25,000		
	GIS Mapping			18,000		
	Total	-	175,600	175,600		100,000
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		
			385,374	13,248		
	*Covered with 50-50 split of General Fund & Utility					
25	Civic & Cultural Arts					
	Civic & Cultural Arts Fund					
	Joe Delouch Statue		22,000	22,000		
	Bay City Theatre Arts Center					
	Roof Repairs				100,000	100,000
	AC/Electrical Repairs				60,000	60,000
	Civic Center		N/A			
	CVB		N/A			
	Total - Fund 25	6,040	22,000	22,000		160,000
	Enterprise Fund					
64	Airport Fund	FY 15	FY 16	FY 16	FY 17	FY 17
		Approved	Proposed	Approved	Proposed	Approved
	Engineering for Airfield Lighting				5,000	5,000
	Engineering for Taxiway Re-Alignment				35,000	35,000
	Generator for Terminal Building				30,000	
	Frontier Flex-Wing Mower					18,200
	John Deere Utility Tractor w/Loader				42,410	42,410
	Water Well				175,000	
	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	287,410	100,610

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

Capital Project Fund

31

Phase II Street Paving - 405

Capital Project Fund

Fund 31

405

Revenue

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
3605 Interest Earned	0	117		619	800	
Subtotal	-	117	-	619	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	\$ -

Capital Project Fund

Fund 31

405

Expenditure Detail

		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 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	-
	Subtotal	526,980	532,850	1,000,000	920,242	1,335,234	-
	Total Expenditures	\$526,980	\$613,623	\$1,000,000	\$1,145,784	\$1,335,234	\$ -

Capital Project Fund

Fund 36

Phase I/I Street Paving - 405

Capital Project Fund

Fund 31

405

C.O. 2016

Revenue

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
3605 Interest Earned	0					
Subtotal	-	-	-	-	-	-
Transfers						
3790 Other Financing Sources				-	-	-
Subtotal	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Project Fund

Fund 31

405

C.O. 2016

Expenditure Detail

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Other Charges & Services						
405-4419 Engineering Services				-		
405-4424 Debt Issue Cost	\$ -		\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-
Capital Expenditures						
405-4620 C&E Infrastructure			-	-		4,000,000
Subtotal	-	-	-	-	-	4,000,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000

TRANSPORTATION FUND

Fund 28

Transportation Maintenance

Fund 28

Summary

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance	\$ 886,731	\$ 887,773	\$ 223,897	\$ 223,897	\$ 223,897	\$ 224,449
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	-	-	-	-	-
Net Operating	(534,836)	300,580	300,000	200,368	300,552	300,000
Capital Expenditures	3	44,379	300,000	200,098	300,000	300,000
Net Revenue (Expenditures)	(534,839)	256,201	-	270	552	-
Ending Fund Balance	\$ 351,895	\$ 1,143,974	\$ 223,897	\$ 224,167	\$ 224,449	\$ 224,449

Transportation Maintenance

Fund 28

Revenue Detail:

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 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

Transportation Maintenance

Fund 28

475

Expenditure Summary:

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Supplies & Materials	3	37,599	300,000	200,000	290,000	300,000
Other Charges & Services	-	6,780	-	98	10,000	-
Subtotal	3	44,379	300,000	200,098	300,000	300,000
Total Expenditures	\$ 3	\$ 44,379	\$ 300,000	\$ 200,098	\$ 300,000	\$ 300,000

Expenditure Detail:

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Supplies & Materials						
475-4310 General Construction	834,836	37,599	250,000	50,842	290,000	300,000
Subtotal	834,836	37,599	250,000	50,842	290,000	300,000
Other Charges & Services						
475-4419 Engineering	-	6,780	-	5,970	10,000	-
Subtotal	-	6,780	-	5,970	10,000	-
Total Expenditures	\$ 834,836	\$ 44,379	\$ 250,000	\$ 56,812	\$ 300,000	\$ 300,000

**General Construction costs include any overages of Phase II Street Paving, downtown upgrades, and general city sidewalk repairs. Once the transportation plan has been adopted by the city, sidewalk repairs would be focused on the designated pedestrian routes.*

Tax Increment Re-Investment Zone # 1

Downtown District

TIRZ # 1 Summary

Summary

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:						
Revenues & Transfers In	-	-	-	-	-	9,000
Total Funds Available	-	-	-	-	-	9,000
Uses/Deductions						
Expenditures & Transfers Out	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	9,000

TIRZ # 1 Revenue

42

405

Revenue

Revenue Detail:

Revenues		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
3711	Transfer from General Fund	-	-	-	-	-	9,000
Subtotal		-	-	-	-	-	9,000
Total Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000

TIRZ # 1 Expenditure

42

410

Expenditures

Summary:

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Other Charges & Services	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-

Expenditure Detail:

	FY15	FY15	FY16	Actual as	FY16	FY17
Other Charges & Services						
405-4420 Legal Fees	-	-	-	-	-	-
405-4425 Contracted Services	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Repairs & Maintenance						
405-4505 R&M - Equipment	-	-	-	-	-	-
405-4515 R&M - Building	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Capital Outlay						
405-4605 Furniture & Equipment	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-

Tax Increment Re-Investment Zone # 2

Milberger Entertainment District

TIRZ # 2 Summary

Summary

	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Resources:						
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues:						
Revenues & Transfers In	-	-	-	-	-	-
Total Funds Available	-	-	-	-	-	-
Uses/Deductions						
Expenditures & Transfers Out	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

TIRZ # 2 Revenue

42

405

Revenue

Revenue Detail:

Revenues		FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
3711	Transfer from General Fund	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-
Total Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TIRZ # 2 Expenditure

42

410

Expenditures

Summary:

Classification	FY15 Budget	FY15 Actual	FY16 Budget	Actual as of 5/31/16	FY16 Estimate	FY17 Budget
Other Charges & Services	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-

Expenditure Detail:

	FY15	FY15	FY16	Actual as	FY16	FY17
Other Charges & Services						
405-4420 Legal Fees	-	-	-	-	-	-
405-4425 Contracted Services	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Repairs & Maintenance						
405-4505 R&M - Equipment	-	-	-	-	-	-
405-4515 R&M - Building	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Capital Outlay						
405-4605 Furniture & Equipment	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-