

# City of Bay City

Fiscal Year 2014-15

## Proposed Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$321,141, which is a 8.54% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$12,265

**CITY OF BAY CITY, TEXAS  
2014 - 2015 Proposed Budget**

**COMBINED BUDGET SUMMARY**

Fund	Estimated Beginning Balance 10/1/2014	Revenues & Transfers In	Expenditures & Transfers Out	Estimated Ending Balance 9/30/2015	Revenues Over(under) Expenditures
<b>GOVERNMENTAL FUND TYPES:</b>					
GENERAL FUND	3,090,353	12,884,434	13,068,065	2,906,722	(183,631)
<b>SPECIAL REVENUE FUNDS:</b>					
Economic Development Fund	34,956	-	-	34,956	-
Emergency & Disaster Recovery Fund	555,316	-	-	555,316	-
Civic & Cultural Fund	270,197	541,650	536,521	275,326	5,129
Police Forfeiture Fund	49,780	5,025	10,000	44,805	(4,975)
Police Task Force Fund	13,568	15,000	-	28,568	15,000
Library Fund	87,296	443,320	439,627	90,989	3,693
Municipal Court Technology Fund	50,623	8,000	13,200	45,423	(5,200)
Municipal Court Building Security Fund	39,085	6,000	12,500	32,585	(6,500)
Donation Fund	77,693	-	-	77,693	-
Subtotal Special Revenue Funds	<u>1,178,515</u>	<u>1,018,995</u>	<u>1,011,848</u>	<u>1,185,662</u>	<u>7,147</u>
DEBT SERVICE FUND:	84,001	1,982,970	1,975,488	91,483	7,482
<b>CAPITAL PROJECT FUNDS:</b>					
Street Maintenance Fund	773,069	250,000	250,000	773,069	-
Capital Projects Fund	1,770,263	-	1,000,000	770,263	(1,000,000)
Subtotal Capital Projects	<u>2,543,332</u>	<u>250,000</u>	<u>1,250,000</u>	<u>1,543,332</u>	<u>(1,000,000)</u>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<u><b>6,896,201</b></u>	<u><b>2,232,970</b></u>	<u><b>3,225,488</b></u>	<u><b>1,634,815</b></u>	<u><b>(992,518)</b></u>
<b>PROPRIETARY FUND TYPES:</b>					
UTILITY FUND	2,507,007	7,283,170	7,028,486	1,675,405	(831,602)
UTILITY CAPITAL PROJECTS FUND	2,174,248	-	1,700,000	474,248	(1,700,000)
UTILITY DEBT SERVICE FUND	145,223	784,650	785,150	144,723	(500)
AIRPORT FUND	236,164	326,397	231,025	331,536	95,372
<b>INTERNAL SERVICE FUNDS:</b>					
Data Processing Fund	108,248	606,814	606,814	108,248	-
Maintenance Fund	(2,687)	903,979	903,979	(2,687)	-
Subtotal Internal Service Funds	<u>105,561</u>	<u>1,510,793</u>	<u>1,510,793</u>	<u>105,561</u>	<u>-</u>
<b>TOTAL PROPRIETARY FUNDS</b>	<u><b>5,168,203</b></u>	<u><b>9,905,010</b></u>	<u><b>11,255,454</b></u>	<u><b>2,731,473</b></u>	<u><b>(2,436,730)</b></u>
<b>GRAND TOTAL</b>	<u><b>\$ 7,711,536</b></u>	<u><b>\$ 10,155,010</b></u>	<u><b>\$ 12,505,454</b></u>	<u><b>\$ 4,274,806</b></u>	<u><b>\$ (2,350,444)</b></u>

**General Fund**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>Resources:</b>						
Total Beginning Balance	\$ 2,936,339	\$ 2,936,339	\$ 3,055,285	\$ 2,736,876	\$ 2,736,876	3,090,353
<i>Revenues</i>						
Property Taxes	3,528,000	3,521,985	3,442,500	3,250,875	3,418,441	3,815,453
Other Local Taxes	4,444,850	4,551,400	4,462,975	2,929,977	4,394,966	4,901,681
Fines & Penalties	454,500	330,637	423,000	177,981	266,971	307,700
Licenses & Permits	9,000	5,706	100,000	143,159	213,976	263,750
Miscellaneous	816,489	845,002	3,255,304	1,966,735	3,770,614	3,427,124
Transfers	210,856	172,331	113,126	64,910	97,364	113,126
Other Revenue / Sources	24,850	18,571	23,050	7,297	10,946	55,600
<b>Total Revenue</b>	<b>9,488,545</b>	<b>9,445,631</b>	<b>11,819,955</b>	<b>8,540,934</b>	<b>12,173,277</b>	<b>12,884,434</b>
<i>Operating Expenditures</i>						
City Secretary	257,878	250,290	253,259	180,972	271,458	318,209
General Services	2,522,143	2,473,302	2,588,932	1,709,433	3,258,959	2,438,286
Administrative Council	218,747	207,210	240,769	141,317	212,020	257,510
Main Street	37,813	37,669	46,472	20,677	31,016	40,391
Municipal Court	271,728	260,022	333,226	169,372	254,058	305,621
Finance	240,358	239,654	243,914	156,809	235,214	269,606
Code Enforcement	-	-	346,747	153,025	229,538	186,083
Police	3,611,443	3,561,522	3,786,208	2,351,574	3,527,361	4,052,505
Animal Impoundment	102,639	100,264	151,696	85,616	128,317	155,221
Volunteer Fire Dep Supp	185,464	181,002	197,656	138,913	176,369	187,013
Public Works	967,817	944,724	2,747,510	1,501,863	2,217,582	2,931,767
Service Center	64,275	54,637	65,164	37,949	56,924	64,390
Recycling Center	-	-	-	571	856	201,311
Parks	537,460	499,041	509,399	279,289	408,591	523,816
Riverside Park	153,504	147,687	169,527	97,138	145,706	165,765
Recreation	99,324	99,360	120,493	38,820	58,230	128,671
Aquatics	109,520	85,796	127,250	62,917	94,375	242,931
Library	60,823	64,832	-	-	-	-
Teen Center	7,000	5,699	7,500	2,696	4,044	4,544
<b>Total Operating Expenditures</b>	<b>9,447,936</b>	<b>9,212,711</b>	<b>11,935,722</b>	<b>7,128,950</b>	<b>11,310,617</b>	<b>12,473,641</b>
<b>Net Operating Revenue (Expenditures)</b>	<b>40,609</b>	<b>232,920</b>	<b>(115,767)</b>	<b>1,411,984</b>	<b>862,661</b>	<b>410,793</b>
<i>Capital Expenditures</i>	588,185	432,384	400,707	339,456	509,184	594,424
<b>Net Revenue (Expenditures)</b>	<b>(547,576)</b>	<b>(199,464)</b>	<b>(516,474)</b>	<b>1,072,528</b>	<b>353,477</b>	<b>(183,631)</b>
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	2,388,763	2,736,875	2,538,811	3,809,404	3,090,353	2,906,722

## General Fund

## GENERAL FUND SUMMARY

Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Resources:</b>						
Total Beginning Balance	2,936,339	2,936,339	3,055,285	2,736,876	2,736,876	3,090,353
Revenues & Transfers In	9,488,545	9,445,631	11,819,955	8,540,934	12,173,277	12,884,434
Total Funds Available	12,424,884	12,381,970	14,875,240	11,277,810	14,910,153	15,974,787
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	10,036,121	9,645,095	12,336,429	7,468,406	11,819,801	13,068,065
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	2,388,763	2,736,875	2,538,811	3,809,404	3,090,353	2,906,722
Reserved for Contingencies	-	-	-	-	-	-
Reserved for Future Expenditures	-	-	-	-	-	-
Unreserved Fund Balance	2,388,763	2,736,875	2,538,811	3,809,404	3,090,353	2,906,722
<b>Fund Total</b>	12,424,884	12,381,970	14,875,240	11,277,810	14,910,153	15,974,787
<b>Net Revenue (Expenditures)</b>	(547,576)	(199,464)	(516,474)	1,072,528	353,477	(183,631)
<b>Total Expenditures</b>	10,036,121	9,645,095	12,336,429	7,468,406	11,819,801	13,068,065
<b>Capital Expenditures</b>	588,185	432,384	400,707	339,456	509,184	594,424
<b>Operating Expenditures</b>	9,447,936	9,212,711	11,935,722	7,128,950	11,310,617	12,473,641
<b>Target Fund Balance 20% of Operating Expenditures</b>	1,889,587	1,842,542	2,387,144	1,425,790	2,262,123	2,494,728
<b>Reserve for Emergency</b>	-	-	555,688	-	-	-
<b>Actual Fund Balance</b>	2,388,763	2,736,875	2,538,811	3,809,404	3,090,353	2,906,722
<b>Difference</b>	499,176	894,333	(404,021)	2,383,614	828,229	411,994
<b>Actual Percent of Reserves</b>	25.28%	29.71%	21.27%	53.44%	27.32%	23.30%

## General Fund Revenues

## REVENUE DETAIL

Account:	Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b><u>PROPERTY TAXES:</u></b>							
3105	Property Tax Collections	\$ 3,339,000	\$ 3,339,389	\$ 3,254,000	\$ 3,119,554	\$ 3,221,460	\$ 3,626,953
3110	Delinquent Taxes	110,000	98,768	110,000	80,905	121,358	110,000
3115	Tax Overpayments	1,500	6,617	3,500	6,325	9,488	3,500
3125	Property Taxes - P&I Fees	77,500	77,211	75,000	44,090	66,135	75,000
	Subtotal	3,528,000	3,521,985	3,442,500	3,250,875	3,418,441	3,815,453
<b><u>OTHER LOCAL TAXES</u></b>							
3205	State Sales Tax	2,204,225	2,293,992	2,280,000	1,510,282	2,265,423	2,439,600
3210	State Mixed Beverage Tax	12,500	22,814	19,000	21,463	32,195	25,000
3215	Franchise Tax	701,000	648,191	701,000	424,849	637,273	701,000
3216	Enterprise Franchise Tax	427,900	439,407	337,975	218,242	327,363	532,331
3220	State Sales Tax - Tax Relief	1,099,225	1,146,996	1,125,000	755,141	1,132,712	1,203,750
	Subtotal	4,444,850	4,551,400	4,462,975	2,929,977	4,394,966	4,901,681
<b><u>FINES &amp; PENALTIES</u></b>							
3410	Court Fines	390,000	285,443	380,000	158,979	238,469	275,000
3411	Warrant Fees Collected	30,500	27,830	32,000	13,631	20,447	23,500
3416	Court Cost Service Fees	20,000	9,024	-	-	-	-
3450	Juvenile Case Management	14,000	8,339	11,000	5,370	8,055	9,200
	Subtotal	454,500	330,637	423,000	177,981	266,971	307,700
<b><u>LICENSE &amp; PERMITS</u></b>							
3505	Alcoholic Beverage Permits	4,250	1,875	4,250	1,880	2,820	4,250
3515	Arrest Fees - PD	500	422	500	386	579	500
3520	Offense & Accident RPT - PD	4,250	3,409	4,250	1,771	2,656	3,000
3535	Building Permits	-	-	80,000	130,285	195,428	240,000
3536	Re-Inspection Fees	-	-	11,000	8,329	12,494	15,000
3537	Plat Filing Fees	-	-	-	509	763	1,000
	Subtotal	9,000	5,706	100,000	143,159	213,976	263,750
<b><u>MISCELLANEOUS</u></b>							
3605	Interest Income	1,000	2,867	2,000	1,101	1,651	2,000
3615	Crossing Guards - BCISD	9,500	7,049	-	-	-	-
3616	Administrative Fees	-	-	442,413	294,942	442,413	442,413
3617	Sanitation Fees	-	-	2,060,000	1,045,054	2,090,109	2,155,665
3618	WCA Fuel	-	-	-	86,482	86,482	-
3620	Rental Proceeds	24,000	17,000	24,000	10,005	15,008	24,000
3621	Recycling Cardboard	-	-	-	10,805	16,208	15,000
3622	Recycling Oil	-	-	-	672	1,008	1,000
3623	Recycling Misc	-	-	-	3,846	5,769	4,000
3625	Royalties	-	228	500	416	625	500
3626	PD Grant - OAG VCLG	3,300	6,560	-	24,296	36,444	42,000
3629	PD Grant - Stimulus	45,277	26,793	-	-	-	-
3630	PD Grants & Special Revenue	15,450	18,570	39,141	2,774	4,161	7,187
3632	Stimulus -County Portion	-	(800)	-	-	-	-
3633	Grants - Various Sources	-	-	-	-	-	15,498
3635	Law Enforcement Education	3,630	3,450	2,500	4,226	6,339	2,500
3640	P&R Dept. - Fees	21,000	19,771	21,000	11,546	17,319	21,000
3641	Field Rentals	500	60	200	240	360	360
3644	Misc Income - Parks & Rec	-	-	-	12	18	-
3645	Riverside Park Fees	90,000	94,225	105,000	61,464	92,195	104,000
3646	Lions Club Teen Center	6,000	3,390	-	-	-	-
3650	Service Center Fees	7,000	7,028	10,000	3,591	5,387	10,000
3680	County - Animal Impound %	41,500	41,666	61,590	26,369	39,553	50,000
3685	Animal Impound Fees	7,500	6,795	8,000	6,160	9,240	8,000
3690	Suspense - Credit	-	1,103	-	-	-	-
3691	Suspense - Debit	-	(83)	-	6	9	-

## General Fund Revenues

## REVENUE DETAIL

Account:	Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
3692	Suspense - Bank Error	-	(1)	-	-	-	-
3695	Gain on Disposal of Assets	-	-	-	182,379	273,569	-
3696	Other Income - Gas Company	416,000	417,550	366,000	17,550	367,550	375,000
3697	Other Income - Police	5,400	1,556	5,400	13,383	20,075	5,000
3699	Other Income	99,232	151,926	85,460	142,717	214,075	142,000
	Subtotal	816,489	845,002	3,255,304	1,966,735	3,770,614	3,427,124
	<b>TRANSFERS</b>						
3712	BC Library Association	60,823	59,973	-	-	-	-
3714	BCCDC Reimbursement	25,000	-	-	-	-	-
3725	Transfer from FD 25	50,300	37,625	46,471	20,473	30,710	46,471
3761	Transfer from Utility Fund	74,733	74,733	66,655	44,437	66,655	66,655
	Subtotal	210,856	172,331	113,126	64,910	97,364	113,126
	<b>OTHER REVENUE/SOURCES</b>						
3805	Rec - Summer Day Camps	9,000	12,097	9,000	803	1,204	1,000
3815	Sports Complex Concessions	-	-	-	-	-	13,000
3816	Hilliard Pool Concessions	-	-	-	-	-	2,000
3817	Hilliard Pool Gate Fees	3,000	420	4,250	826	1,239	16,500
3820	Rec - Instructions	-	-	-	-	-	16,100
3825	Rec - Christmas in Park	2,800	3,142	2,800	3,844	5,765	4,500
3830	Rec - Sweethearts Ball	1,150	267	500	1,990	2,985	1,500
3840	Rec - Fishing Tournament	-	-	-	-	-	1,000
3850	Rec - Other Programs	-	-	-	-	-	-
3855	Rec - Adult Softball	3,000	2,520	3,000	(125)	(188)	-
3860	Rec - Adult Volleyball	650	125	-	-	-	-
3865	Rec - Youth Basketball	5,250	-	3,500	(40)	(60)	-
	Subtotal	24,850	18,571	23,050	7,297	10,946	55,600
	<b>TOTAL REVENUES</b>	<b>\$ 9,488,545</b>	<b>9,445,631</b>	<b>\$ 11,819,955</b>	<b>\$ 8,540,934</b>	<b>\$ 12,173,277</b>	<b>\$ 12,884,434</b>

**GENERAL FUND EXPENDITURE SUMMARY**

Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>						
Personnel	\$ 5,339,021	\$ 5,277,345	\$ 5,839,779	\$ 3,532,112	\$ 5,298,168	\$ 6,592,331
Supplies & Materials	373,960	361,600	450,046	283,257	379,268	510,560
Other Charges & Services	2,004,020	1,915,062	3,715,521	2,370,009	3,523,014	3,591,903
Repairs & Maintenance	356,072	335,331	406,875	213,180	319,770	398,040
Transfers	910,035	885,722	1,053,128	666,089	1,693,942	1,737,786
Debt Service	464,828	437,651	470,373	64,303	96,455	470,373
Other Expenses	-	-	-	-	-	(827,353)
Subtotal	9,447,936	9,212,711	11,935,722	7,128,950	11,310,617	12,473,641
Capital Outlay	588,185	432,383.73	400,707	339,456	509,184	594,424
Total Expenditures	10,036,121	9,645,095	12,336,429	7,468,406	11,819,801	13,068,065

**DEPARTMENT SUMMARY**

City Secretary	\$ 257,878	\$ 250,290	\$ 253,259	\$ 180,972	\$ 271,458	318,209
General Services	2,522,143	2,473,302	2,623,932	1,736,777	3,299,976	2,438,286
Administrative Council	218,747	207,210	240,769	141,317	212,020	257,510
Main Street	37,813	37,669	46,472	20,677	31,016	40,391
Municipal Court	413,453	267,959	497,013	326,789	490,184	315,621
Finance	240,358	239,654	243,914	156,809	235,214	269,606
Code Enforcement	-	-	346,747	153,025	229,538	211,083
Police	3,846,503	3,796,571	3,896,208	2,469,020	3,703,530	4,190,285
Animal Impoundment	102,639	100,264	151,696	85,616	128,317	155,221
Volunteer Fire Dep Supp	198,264	193,802	215,656	138,913	176,369	187,013
Public Works	1,126,417	1,082,257	2,747,510	1,539,111	2,273,454	3,293,411
Service Center	64,275	54,637	65,164	37,949	56,924	64,390
Recycling Center	-	-	-	571	856	201,311
Parks	577,460	538,104	534,399	279,289	408,591	567,816
Riverside Park	153,504	147,687	180,447	97,138	145,706	181,765
Recreation	99,324	99,360	120,493	38,820	58,230	128,671
Aquatics	109,520	85,796	165,250	62,917	94,375	242,931
Library	60,823	64,832	-	-	-	-
Teen Center	7,000	5,699	7,500	2,696	4,044	4,544
Total Expenditures	\$ 10,036,121	\$ 9,645,095.12	\$ 12,336,429	\$ 7,468,406	\$ 11,819,801	\$ 13,068,065

## City Secretary

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-405	4105 Salaries & Wages	\$ 130,362	\$ 130,460	\$ 131,162	\$ 80,439	\$ 120,659	\$ 136,757
11-405	4106 Overtime	3,250	2,851	1,000	328	492	1,746
11-405	4110 Other Compensation	1,700	1,593	1,000	584	876	1,000
11-405	4205 FICA Expense	9,449	9,059	10,187	6,035	9,052	10,672
11-405	4206 Unemployment Tax			-	-	-	-
11-405	4210 Retirement	13,454	13,688	14,473	9,303	13,955	14,666
11-405	4215 Workers Compensation	325	325	333	213	320	321
11-405	4225 Health Insurance	18,343	17,890	19,440	15,116	22,674	26,435
11-405	4226 Dental Insurance	645	650	668	445	668	668
11-405	4230 Travel & Training	2,700	2,527	4,700	1,460	2,190	6,229
11-405	4235 Employee Programs	1,625	744	2,600	3,192	4,788	-
	Subtotal	181,853	179,787	185,563	117,116	175,674	198,493
<b>Supplies &amp; Materials</b>							
11-405	4305 Postage & Freight	1,000	738	1,000	584	876	1,000
11-405	4310 General Supplies	1,200	2,352	1,500	1,070	1,606	2,000
11-405	4311 Election Expenses	6,500	5,931	10,331	9,100	13,650	10,331
11-405	4315 Dues & Subs/Pubs	7,075	6,561	8,315	12,064	18,096	6,377
11-405	4320 Safety Supplies	9,000	9,673	7,500	-	-	-
11-405	4325 Employee Programs	-	297	-	-	-	15,680
	Subtotal	24,775	25,553	28,646	22,819	34,228	35,388
<b>Other Charges &amp; Services</b>							
11-405	4410 Telephone	3,700	3,425	2,200	1,699	2,549	2,200
11-405	4420 Legal Fees	-	-	-	4,370	6,556	7,000
11-405	4421 Professional Fees	11,800	4,816	-	-	-	8,250
11-405	4425 Contracted Services	28,500	30,027	36,250	33,353	50,029	66,078
11-405	4429 Bad Debt Expense	-	24	-	(2)	(3)	-
11-405	4498 Misc Furniture & Equip	6,650	6,624	-	-	-	-
11-405	4499 Miscellaneous	600	33	600	1,617	2,426	800
	Subtotal	51,250	44,950	39,050	41,038	61,556	84,328
	Total Expenditures	\$ 257,878	\$ 250,290	\$ 253,259	\$ 180,972	\$ 271,458	\$ 318,209



## City General Services

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-410	4235 Employee Programs	6,250	8,569	6,250	-	-	-
	Subtotal	6,250	8,569	6,250	-	-	-
<b>Supplies &amp; Materials</b>							
11-410	4305 Postage & Freight	400	258	-	-	-	-
11-410	4310 General Supplies	4,000	4,419	3,750	4,179	6,269	6,500
11-410	4315 Dues & Subs/Pubs	4,500	4,468	4,500	4,053	6,079	6,000
	Subtotal	8,900	9,145	8,250	8,232	12,348	12,500
<b>Other Charges &amp; Services</b>							
11-410	4405 General & Unemployment Ins	135,000	132,571	178,000	183,897	275,845	280,000
11-410	4406 Health Ins - City Flex Costs	17,000	14,000	10,000	17,111	25,667	26,000
11-410	4410 Telephone	9,750	8,712	4,250	5,883	8,824	9,000
11-410	4415 Utilities	360,000	357,767	300,000	185,947	278,921	280,000
11-410	4420 Legal Fees	179,000	231,438	169,000	78,404	117,606	100,000
11-410	4421 Professional Fees	70,000	41,895	65,000	19,000	28,500	30,000
11-410	4422 Planning Commission	-	-	5,000	440	660	5,000
11-410	4424 Charter Review Fees	27,500	26,706	5,000	7,345	11,018	-
11-410	4425 Contracted Services	120,000	118,822	69,681	81,051	121,576	120,000
11-410	4426 Credit Card Fees	13,500	15,054	15,000	-	-	-
11-410	4427 Lease & Rentals	12,000	10,603	11,500	6,517	9,776	10,000
11-410	4430 Debt Fees	500	500	-	238,668	358,001	-
11-410	4440 Operational Support	15,000	15,000	15,000	10,000	15,000	15,000
11-410	4441 Operational Support-Library	131,480	131,480	131,480	87,653	131,480	131,480
11-410	4495 Contingency - General	-	-	16,020	-	-	-
11-410	4497 Contingency - Equipment	-	-	10,000	-	-	-
11-410	4498 Misc Furniture & Equip	4,400	4,500	500	-	-	-
11-410	4499 Miscellaneous	6,500	4,977	6,000	3,327	4,990	4,500
	Subtotal	1,101,630	1,114,024	1,011,431	925,242	1,387,864	1,010,980
<b>Repairs &amp; Maintenance</b>							
11-410	4505 R & M Equipment	5,500	3,435	5,500	2,709	4,064	4,000
11-410	4515 R & M Building	25,000	24,755	34,000	42,857	64,286	30,000
	Subtotal	30,500	28,190	39,500	45,567	68,350	34,000
<b>Capital Outlay</b>							
11-410	4615 Capital Buildings	-	-	35,000	27,345	41,017	-
	Subtotal	-	-	35,000	27,345	41,017	-
<b>Transfers</b>							
	4725 Transfer to Main Street	-	-	-	-	-	-
11-410	4728 Transfer to Street Maint FD 28	112,500	112,500	150,000	100,000	150,000	150,000
11-410	4763 Transfer to Utility Debt	162,234	162,234	103,050	68,700	103,050	86,312
11-410	4764 Transfer to Airport Fund	62,464	62,464	120,464	80,309	120,464	120,464
11-410	4765 Transfer To Infor Tec Fund	259,960	234,130	333,665	203,753	305,629	305,224
11-410	4766 Transfer To Equip Maint	136,977	128,494	233,679	138,480	207,720	366,500
11-410	4767 Transfer to Other Funds	-	-	-	-	-	-
11-410	4780 Transfer to Debt Service Fund	175,900	175,900	112,270	74,847	807,080	709,286
	Subtotal	910,035	875,722	1,053,128	666,089	1,693,942	1,737,786
<b>Debt Service</b>							
11-410	4805 Principal	288,806	330,207	386,581	53,235	79,852	386,581
11-410	4815 Interest	176,022	107,444	83,792	11,068	16,603	83,792
	Subtotal	464,828	437,651	470,373	64,303	96,455	470,373
<b>Other Expenses</b>							
	4911 Budget - Emp Turnover Adjustme	-	-	-	-	-	(827,353)
		-	-	-	-	-	(827,353)
Total Expenditures		\$ 2,522,143	\$ 2,473,302	\$ 2,623,932	\$ 1,736,777	\$ 3,299,976	\$ 2,438,286

**Administrative Council**

<b>Fund - Dept</b>	<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>Personnel</b>							
11-415	4105 Salaries & Wages	\$ 152,011	\$ 141,464	\$ 170,837	\$ 94,039	\$ 141,058	\$ 185,817
11-415	4110 Other Compensation	7,200	7,160	7,200	4,589	6,883	7,200
11-415	4205 FICA Expense	12,945	11,154	13,620	7,613	11,419	14,766
11-415	4210 Retirement	13,352	13,649	15,536	9,827	14,741	18,831
11-415	4215 Workers Compensation	557	1,784	414	244	367	411
11-415	4225 Health Insurance	11,451	12,061	14,869	15,685	23,527	15,529
11-415	4226 Dental Insurance	445	464	557	464	696	557
11-415	4230 Travel & Training	8,350	9,440	6,900	3,981	5,972	6,900
	Subtotal	206,311	197,176	229,933	136,442	204,664	250,010
<b>Supplies &amp; Materials</b>							
11-415	4305 Postage & Freight	300	182	250	15	23	50
11-415	4310 General Supplies	1,000	563	500	447	670	750
11-415	4315 Dues & Subs/Pubs	1,300	1,322	1,500	1,255	1,882	1,500
11-415	4320 Fuel - Gasoline & Oil	-	-	-	(30)	(30)	-
	Subtotal	2,600	2,067	2,250	1,688	2,576	2,300
<b>Other Charges &amp; Services</b>							
11-415	4410 Telephone	2,450	2,277	1,250	1,020	1,529	1,500
11-415	4425 Contracted Services	600	653	1,550	280	420	1,200
11-415	4495 Contingency - General	3,286	1,470	1,786	-	-	-
11-415	4498 Misc Furniture & Equip	-	-	1,000	-	-	-
11-415	4499 Miscellaneous	3,500	3,567	3,000	1,887	2,831	2,500
	Subtotal	9,836	7,967	8,586	3,187	4,780	5,200
	Total Expenditures	\$ 218,747	\$ 207,210	\$ 240,769	\$ 141,317	\$ 212,020	\$ 257,510

## Main Street

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-416	4105 Salaries & Wages	\$ 13,646	\$ 13,870	\$ 14,613	\$ 8,846	\$ 13,269	13,888
11-416	4106 Overtime	380	379	-	-	-	-
11-416	4205 FICA Expense	1,044	1,069	1,118	694	1,041	1,062
11-416	4210 Retirement	1,480	1,555	1,624	1,008	1,512	1,492
11-416	4215 Workers' Compensation	50	34	37	23	35	32
11-416	4225 Health Insurance	80	80	-	-	-	-
11-416	4226 Dental Insurance	3	3	-	-	-	-
11-416	4230 Travel & Training	1,500	306	6,500	615	922	1,500
	Subtotal	18,183	17,294	23,892	11,186	16,779	17,974
<b>Supplies &amp; Materials</b>							
11-416	4305 Postage & Freight	250	225	150	6	10	300
11-416	4310 General Supplies	1,250	1,691	2,000	25	38	500
11-416	4315 Dues & Subs/Pubs	1,000	875	1,000	1,240	1,860	1,000
	Subtotal	2,500	2,791	3,150	1,271	1,907	1,800
<b>Other Charges &amp; Services</b>							
11-416	4405 General & Unemployment Ins	100	101	-	89	134	250
11-416	4411 Cell Phones/Pagers	1,250	1,376	1,250	647	971	-
11-416	4425 Contracted Services	2,000	2,500	6,000	-	-	1,500
11-416	4455 Printed Materials	-	-	2,000	-	-	500
11-416	4460 Advertising	7,880	8,072	7,380	7,443	11,165	10,000
11-416	4493 Special Projects	800	1,446	2,800	-	-	2,800
11-416	4499 Miscellaneous	100	146	-	40	60	567
	Subtotal	12,130	13,641	19,430	8,220	12,330	15,617
<b>Other Expenses</b>							
11-416	4950 Facade Grant	5,000	3,944	-	-	-	5,000
		5,000	3,944	-	-	-	5,000
	Total Expenditures	\$ 37,813	\$ 37,669	\$ 46,472	\$ 20,677	\$ 31,016	\$ 40,391

## Municipal Court

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-425	4105 Salaries & Wages	\$ 110,706	\$ 105,770	\$ 111,733	\$ 71,355	\$ 107,032	130,333
11-425	4106 Overtime	1,500	151	1,500	85	127	1,500
11-425	4205 FICA Expense	8,584	7,499	8,662	5,364	8,046	10,085
11-425	4210 Retirement	12,458	11,398	12,586	7,990	11,985	12,891
11-425	4215 Workers Compensation	257	1,685	283	183	275	304
11-425	4225 Health Insurance	18,923	18,457	20,772	13,192	19,788	21,718
11-425	4226 Dental Insurance	890	844	890	604	905	890
11-425	4230 Travel & Training	2,500	1,616	4,000	1,354	2,031	2,500
	Subtotal	155,818	147,421	160,426	100,126	150,189	180,221
<b>Supplies &amp; Materials</b>							
11-425	4305 Postage & Freight	3,000	2,211	3,500	1,220	1,830	2,000
11-425	4310 General Supplies	4,920	4,745	5,000	2,226	3,339	4,000
11-425	4315 Dues & Subscriptions	300	127	300	104	156	100
	Subtotal	8,220	7,083	8,800	3,550	5,325	6,100
<b>Other Charges &amp; Services</b>							
11-425	4410 Telephone	6,200	6,073	3,500	2,719	4,078	3,000
11-425	4415 Utilities	8,500	8,704	7,000	2,862	4,293	4,300
11-425	4420 Legal Fees	44,000	43,583	30,000	18,414	27,620	30,000
11-425	4425 Contracted Services	42,490	41,129	113,000	38,514	57,771	75,000
11-425	4427 Lease & Rentals	1,000	212	500	269	403	500
11-425	4430 Juror Fees	500	(114)	1,500	-	-	-
11-425	4433 Credit Card Fees	-	-	-	1,316	1,974	2,000
11-425	4498 Misc Furniture & Equip	1,500	1,897	1,500	8	12	500
11-425	4499 Miscellaneous	500	194	500	315	472	500
	Subtotal	104,690	101,678	157,500	64,416	96,623	115,800
<b>Repairs &amp; Maintenance</b>							
11-425	4505 Equipment	2,000	3,368	4,000	24	36	1,000
11-425	4515 Building	1,000	472	2,500	1,256	1,884	2,500
		3,000	3,840	6,500	1,280	1,920	3,500
<b>Capital Outlay</b>							
11-425	4615 C&O - Building	141,725	7,938	163,787	157,417	236,126	10,000
	Subtotal	141,725	7,938	163,787	157,417	236,126	10,000
	Total Expenditures	\$ 413,453	\$ 267,959	\$ 497,013	\$ 326,789	\$ 490,184	\$ 315,621

## Finance

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-430	4105 Salaries & Wages	\$ 161,071	\$ 160,604	\$ 163,206	\$ 81,982	\$ 122,972	\$ 180,146
11-430	4106 Overtime	-	-	500	-	-	500
11-430	4110 Other Compensation	2,400	2,386	2,400	1,457	2,186	3,300
11-430	4205 FICA Expense	12,452	11,843	12,707	6,439	9,658	14,072
11-430	4210 Retirement	17,572	17,803	18,463	9,568	14,351	19,756
11-430	4215 Workers Compensation	392	1,829	415	219	329	424
11-430	4225 Health Insurance	25,541	25,491	26,633	13,296	19,944	29,018
11-430	4226 Dental Insurance	890	891	890	483	724	890
11-430	4230 Travel & Training	7,000	6,361	7,000	2,748	4,122	7,000
	Subtotal	227,318	227,209	232,214	116,191	174,286	255,106
<b>Supplies &amp; Materials</b>							
11-430	4305 Postage & Freight	2,600	2,411	1,800	1,426	2,140	2,250
11-430	4310 General Supplies	3,500	3,470	5,000	2,283	3,425	4,000
11-430	4315 Dues & Subs/Pubs	1,040	1,069	1,750	1,700	2,550	2,250
	Subtotal	7,140	6,951	8,550	5,410	8,115	8,500
<b>Other Charges &amp; Services</b>							
11-430	4410 Telephone	3,050	3,036	1,650	1,359	2,039	2,000
11-430	4421 Professional Fees	350	350	-	-	-	-
11-430	4425 Contracted Services	2,500	2,108	1,000	33,849	50,774	4,000
11-430	4498 Misc Furniture & Equip	-	-	500	-	-	-
	Subtotal	5,900	5,495	3,150	35,209	52,813	6,000
	Total Expenditures	\$ 240,358	\$ 239,654	\$ 243,914	\$ 156,809	\$ 235,214	\$ 269,606

## Code Enforcement

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-435	4105 Salaries & Wages	\$ -	\$ -	\$ 132,553	\$ 84,690	\$ 127,035	\$ 80,767
11-435	4106 Overtime			1,500	125	187	1,500
11-435	4205 FICA Expense	-	-	10,255	6,374	9,562	6,293
11-435	4210 Retirement	-	-	14,900	9,663	14,495	8,835
11-435	4215 Workers' Compensation	-	-	769	503	754	430
11-435	4225 Health Insurance	-	-	21,877	13,901	20,851	12,322
11-435	4226 Dental Insurance	-	-	668	445	668	445
11-435	4230 Travel & Training	-	-	11,500	5,452	8,178	9,000
11-435	4240 Uniforms	-	-	1,475	450	675	1,050
	Subtotal	-	-	195,497	121,603	182,405	120,643
<b>Supplies &amp; Materials</b>							
11-435	4305 Postage & Freight			3,900	1,406	2,109	2,900
11-435	4310 General Supplies			11,630	1,468	2,202	2,000
11-435	4315 Dues & Subs/Pubs			1,670	232	348	215
11-435	4318 Safety Supplies						150
11-435	4320 Fuel - Gasoline & Oil			6,750	2,838	4,257	4,500
	Subtotal	-	-	23,950	5,944	8,917	9,765
<b>Other Charges &amp; Services</b>							
11-435	4410 Telephone			1,700	1,359	2,039	1,075
11-435	4411 Cell Phones			1,600	674	1,011	1,600
11-435	4417 Building Demolition			-	-	-	50,000
11-435	4421 Professional Fees			18,000	18,530	27,795	1,000
11-435	4425 Contracted Services			102,000	2,588	3,883	-
	Subtotal	-	-	123,300	23,151	34,727	53,675
<b>Repairs &amp; Maintenance</b>							
11-435	4510 Vehicles			4,000	2,326	3,489	2,000
	Subtotal	-	-	4,000	2,326	3,489	2,000
<b>Capital Outlay</b>							
11-435	4615 CE - Vehicles			-	-	-	25,000
	Subtotal	-	-	-	-	-	25,000
	Total Expenditures	\$ -	\$ -	\$ 346,747	\$ 153,025	\$ 229,538	\$ 211,083

## Police

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-450	4105 Salaries & Wages	\$ 2,244,812	\$ 2,239,152	\$ 2,305,634	\$ 1,417,660	\$ 2,126,491	2,581,681
11-450	4106 Overtime	60,850	62,710	51,600	38,717	58,075	52,000
11-450	4107 Overtime-Grant	13,000	12,489	-	11,664	17,497	18,000
11-450	4110 Other Compensation	22,985	21,289	23,985	12,287	18,430	23,985
11-450	4205 FICA Expense	175,192	166,657	182,163	113,319	169,978	203,311
11-450	4210 Retirement	243,375	247,806	260,748	166,283	249,425	281,046
11-450	4215 Workers Compensation	38,851	50,594	45,466	26,945	40,417	46,518
11-450	4225 Health Insurance	326,858	320,063	371,640	219,468	329,202	394,326
11-450	4226 Dental Insurance	11,130	10,590	11,798	7,234	10,852	12,020
11-450	4230 Travel & Training	37,060	33,117	42,250	23,077	34,616	42,000
11-450	4240 Uniforms	22,345	19,500	25,345	14,912	22,368	25,747
	Subtotal	3,196,458	3,183,967	3,320,629	2,051,567	3,077,350	3,680,634
<b>Supplies &amp; Materials</b>							
11-450	4305 Postage & Freight	750	771	1,200	958	1,437	1,500
11-450	4310 General Supplies	16,800	17,551	13,100	7,134	10,700	11,700
11-450	4315 Dues & Subs/Pubs	5,450	5,334	6,610	4,511	6,766	8,108
11-450	4320 Fuel - Gasoline & Oil	97,200	97,325	112,200	51,615	77,423	100,000
	Subtotal	120,200	120,981	133,110	64,217	96,326	121,308
<b>Other Charges &amp; Services</b>							
11-450	4410 Telephone	29,240	29,974	15,240	13,254	19,880	15,240
11-450	4411 Cell Phones	21,250	19,330	21,250	12,362	18,544	21,250
11-450	4415 Utilities	37,000	35,754	32,000	14,920	22,381	23,000
11-450	4420 Legal Program	-	-	-	-	-	2,000
11-450	4421 Professional Fees	108	108	2,000	-	-	-
11-450	4425 Contracted Services	37,815	35,165	23,500	2,664	3,996	21,743
11-450	4427 Lease & Rentals	66,980	52,208	9,000	7,562	11,343	11,028
11-450	4440 Operational Support	27,530	11,151	33,463	27,142	40,713	34,218
11-450	4498 Misc Furniture & Equip	18,050	17,148	139,912	128,397	192,595	61,650
11-450	4499 Miscellaneous	13,600	9,359	12,724	2,693	4,040	12,104
	Subtotal	251,573	210,198	289,089	208,995	313,492	202,233
<b>Repairs &amp; Maintenance</b>							
11-450	4505 Equipment	4,832	3,299	3,500	1,953	2,930	3,500
11-450	4510 R & M Vehicles	30,550	26,317	32,550	20,048	30,072	35,000
11-450	4515 Building	7,830	6,759	7,330	4,794	7,192	9,830
	Subtotal	43,212	36,375	43,380	26,795	40,193	48,330
<b>Capital Outlay</b>							
11-450	4605 CE - Furniture & Equipment	125,300	125,300	-	-	-	20,767
11-450	4615 CE - Vehicles	109,760	109,750	110,000	117,446	176,169	117,013
	Subtotal	235,060	235,050	110,000	117,446	176,169	137,780
<b>Transfers</b>							
11-450	4730 Transfer To Fund 30	-	10,000	-	-	-	-
	Subtotal	-	10,000	-	-	-	-
	Total Expenditures	\$ 3,846,503	\$ 3,796,571	\$ 3,896,208	\$ 2,469,020	\$ 3,703,530	\$ 4,190,285

**Animal Impound**

<b>Fund - Dept</b>	<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>Personnel</b>							
11-455	4105 Salaries & Wages	\$ 59,630	\$ 59,201	\$ 85,651	\$ 50,019	\$ 75,028	\$ 87,187
11-455	4106 Overtime	-	-	1,000	(1,376)	(2,064)	1,000
11-455	4205 FICA Expense	4,547	4,360	6,629	3,574	5,361	6,746
11-455	4210 Retirement	6,310	6,461	9,631	5,508	8,262	9,471
11-455	4215 Workers Compensation	1,290	1,242	1,910	1,142	1,714	2,025
11-455	4225 Health Insurance	11,307	11,694	17,692	11,839	17,758	26,435
11-455	4226 Dental Insurance	445	462	668	375	563	668
11-455	4230 Travel & Training	500	500	1,120	568	851	1,120
11-455	4240 Uniforms	420	301	420	198	297	610
	Subtotal	84,449	84,219	124,721	71,846	107,770	135,262
<b>Supplies &amp; Materials</b>							
11-455	4305 Postage & Freight	-	-	100	-	-	100
11-455	4310 General Supplies	4,300	3,308	5,540	1,189	1,783	4,300
11-455	4320 Fuel & Oil	-	-	-	72	108	150
	Subtotal	4,300	3,308	5,640	1,261	1,783	4,550
<b>Other Charges &amp; Services</b>							
11-455	4410 Telephone	825	759	425	340	510	550
11-455	4415 Utilities	7,000	6,999	5,750	3,294	4,941	5,000
11-455	4426 Contracted Workforce	-	-	4,350	4,909	7,363	0
11-455	4440 Operational Support	3,166	2,047	3,380	1,074	1,610	3,380
11-455	4498 Misc Furniture & Equip	1,425	1,539	3,225	87	130	1,329
11-455	4499 Miscellaneous	34	66	2,680	1,862	2,793	2,040
	Subtotal	12,450	11,410	19,810	11,565	17,348	12,299
<b>Repairs &amp; Maintenance</b>							
11-455	4505 Furniture & Equipment	165	-	165	-	-	1,750
11-455	4515 Building	1,275	1,326	1,360	944	1,416	1,360
		1,440	1,326	1,525	944	1,416	3,110
	<b>Total Expenditures</b>	<b>\$ 102,639</b>	<b>\$ 100,264</b>	<b>\$ 151,696</b>	<b>\$ 85,616</b>	<b>\$ 128,317</b>	<b>\$ 155,221</b>



## Volunteer Fire Department

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-465	4105 Salaries & Wages	\$ 22,712	\$ 23,082	\$ 23,377	\$ 14,902	\$ 22,353	\$ 24,981
11-465	4205 FICA Expense	1,737	1,462	1,788	1,019	\$ 1,528	1,911
11-465	4210 Retirement	2,522	2,517	2,598	1,697	2,546	2,683
11-465	4215 Workers' Compensation	52	57	58	39	58	58
11-465	4225 Health Insurance	5,653	5,643	5,897	3,777	5,666	6,161
11-465	4226 Dental Insurance	223	223	223	148	223	223
11-465	4230 Travel & Training	7,500	8,004	8,000	2,519	3,779	6,000
11-465	4235 Employee Programs	3,600	3,600	3,600	3,600	5,400	3,600
11-465	4240 Uniforms	11,500	9,990	12,000	7,359	11,039	12,000
	Subtotal	55,499	54,578	57,541	35,061	52,591	57,616
<b>Supplies &amp; Materials</b>							
11-465	4305 Postage & Freight	165	108	165	83	124	165
11-465	4306 Honor Guard Supplies	1,000	3,375	2,000	130	195	1,000
11-465	4307 Fire Prevention Supplies	2,000	1,333	3,000	1,246	1,869	3,000
11-465	4310 General Supplies	4,000	775	5,000	1,427	2,141	5,000
11-465	4320 Fuel - Gasoline & Oil	5,500	5,192	6,000	2,491	3,737	5,000
	Subtotal	12,665	10,783	16,165	5,377	8,066	14,165
<b>Other Charges &amp; Services</b>							
11-465	4410 Telephone	3,200	3,036	1,700	1,359	2,039	2,100
11-465	4411 Cell Phones/Pagers	2,500	2,256	5,000	-	-	-
11-465	4415 Utilities	3,900	3,119	3,000	3,128	4,691	6,132
11-465	4425 Contracted Services	500	180	250	-	-	-
11-465	4427 Lease & Rentals	500	500	-	-	-	-
11-465	4440 Support-Bc Fire Department	64,000	64,000	64,000	64,000	64,000	64,000
11-465	4498 Misc. Furniture & Equipment	9,000	3,389	10,000	7,212	10,818	3,000
11-465	4499 Miscellaneous	1,000	125	1,000	326	490	1,000
	Subtotal	84,600	76,604	84,950	76,025	82,038	76,232
<b>Repairs &amp; Maintenance</b>							
11-465	4505 R & M Equipment	7,500	6,298	8,000	5,114	7,670	8,000
11-465	4510 R & M Vehicles	15,000	15,829	16,000	6,034	9,051	16,000
11-465	4515 R & M Building	10,200	16,910	15,000	11,302	16,953	15,000
	Subtotal	32,700	39,037	39,000	22,450	33,675	39,000
<b>Capital Outlay</b>							
11-465	4605 C&E Equipment			18,000	-	-	-
11-465	4615 C&E Building	12,800	12,800	-	-	-	-
	Subtotal	12,800	12,800	18,000	-	-	-
Total Expenditures		\$ 198,264	\$ 193,802	\$ 215,656	\$ 138,913	\$ 176,369	\$ 187,013

## Public Works

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-475	4105 Salaries & Wages	\$ 447,883	\$ 446,344	\$ 552,415	\$ 320,636	\$ 480,954	\$ 639,976
11-475	4106 Overtime	5,500	3,961	18,500	6,848	10,273	12,000
11-475	4110 Other Compensation	-	-	2,750	720	1,081	2,750
11-475	4205 FICA Expense	36,355	32,015	43,885	24,875	37,313	50,087
11-475	4210 Retirement	50,763	49,003	61,197	35,876	53,814	70,318
11-475	4215 Workers' Compensation	21,232	23,166	25,168	14,635	21,952	25,085
11-475	4225 Health Insurance	95,772	90,104	113,813	59,666	89,499	121,437
11-475	4226 Dental Insurance	3,562	3,041	4,007	1,891	2,837	3,784
11-475	4230 Travel & Training	3,500	1,728	12,500	881	1,322	12,250
11-475	4240 Uniforms	4,500	3,711	6,950	4,452	6,677	8,150
	Subtotal	669,067	653,073	841,185	470,481	705,722	945,836
<b>Supplies &amp; Materials</b>							
11-475	4305 Postage & Freight	250	203	150	86	128	1,150
11-475	4310 General Supplies	28,990	32,371	41,000	19,016	28,524	40,000
11-475	4315 Dues & Subs/Pubs	-	-	-	-	-	1,455
11-475	4318 Safety Supplies	3,000	2,658	5,000	3,132	4,699	5,000
11-475	4319 Street Sign Supplies	22,000	21,510	30,000	18,401	27,601	41,000
11-475	4320 Fuel - Gasoline & Oil	63,000	59,846	70,000	23,683	35,524	65,000
11-475	4321 WCA Fuel	-	-	-	70,425	70,425	-
	Subtotal	117,240	116,588	146,150	134,742	166,901	153,605
<b>Other Charges &amp; Services</b>							
11-475	4410 Telephone	-	-	1,000	189	284	1,575
11-475	4411 Cell Phones/Pagers	3,800	3,905	5,400	2,736	4,104	6,060
11-475	4415 Utilities	450	420	11,460	6,743	10,114	8,625
11-475	4419 Engineering	-	-	-	-	-	50,000
11-475	4420 Legal Program	-	-	-	-	-	50,000
11-475	4421 Professional Fees	-	-	-	-	-	17,000
11-475	4425 Contracted Services	2,500	2,007	67,615	68,238	102,357	25,000
11-475	4427 Lease & Rentals	5,000	4,696	26,200	4,649	6,974	16,000
11-475	4428 Sanitation Fees	-	-	1,444,700	726,293	1,089,439	1,488,041
11-475	4429 Permits	-	-	8,000	-	-	-
11-475	4430 Bad Debt	-	-	-	(319)	(479)	-
11-475	4433 Credit Card Fees	-	-	-	356	534	750
11-475	4450 Claims	200	156	-	-	-	-
11-475	4498 Misc Furniture & Equip	2,610	2,610	-	-	-	-
11-475	4499 Miscellaneous	-	-	1,000	-	-	2,375
	Subtotal	14,560	13,794	1,565,375	808,884	1,213,327	1,665,426
<b>Repairs &amp; Maintenance</b>							
11-475	4505 R & M Furniture & Equipment	70,000	69,644	92,400	42,483	63,725	70,000
11-475	4510 R & M Vehicles	12,000	9,731	17,000	585	877	12,000
11-475	4515 R&M Building	-	-	3,000	140	209	-
11-475	4520 R & M Infrastructure	84,950	81,894	82,400	44,547	66,820	84,900
	Subtotal	166,950	161,269	194,800	87,755	131,632	166,900
<b>Capital Outlay</b>							
11-475	4605 CE - Furniture & Equipment	139,440	121,143	-	37,248	55,872	311,644
11-475	4620 CE - Infrastructure	19,160	16,390	-	-	-	-
11-475	4615 CE - Vehicles	-	-	-	-	-	50,000
	Subtotal	158,600	137,533	-	37,248	55,872	361,644
	Total Expenditures	\$ 1,126,417	\$ 1,082,257	\$ 2,747,510	\$ 1,539,111	\$ 2,273,454	\$ 3,293,411

## Service Center

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-477	4105 Salaries & Wages	\$ 27,301	\$ 27,091	\$ 27,786	\$ 17,700	\$ 26,550	\$ 29,730
11-477	4106 Overtime	1,400	270	2,400	90	135	500
11-477	4205 FICA Expense	2,181	2,006	2,309	1,367	2,050	2,458
11-477	4210 Retirement	3,165	2,980	3,355	2,027	3,040	3,451
11-477	4215 Workers Compensation	730	750	844	513	770	818
11-477	4225 Health Insurance	5,653	5,580	5,897	3,706	5,559	6,161
11-477	4226 Dental Insurance	223	221	223	148	223	223
11-477	4240 Uniforms	500	303	650	269	403	650
	Subtotal	41,153	39,201	43,464	25,820	38,730	43,990
<b>Supplies &amp; Materials</b>							
11-477	4310 General Supplies	2,500	1,447	4,000	528	792	2,000
11-477	4320 Fuel	-	-	-	682	1,023	1,100
	Subtotal	2,500	1,447	4,000	1,210	1,815	3,100
<b>Other Charges &amp; Services</b>							
11-477	4410 Telephone	1,350	1,338	1,200	340	510	800
11-477	4415 Utilities	11,600	9,682	9,000	3,681	5,521	9,000
11-477	4498 Misc Furniture & Equip	5,072	500	5,000	5,333	8,000	5,000
	Subtotal	18,022	11,520	15,200	9,354	14,030	14,800
<b>Repairs &amp; Maintenance</b>							
11-477	4515 R & M Building	2,600	2,468	2,500	1,566	2,349	2,500
		2,600	2,468	2,500	1,566	2,349	2,500
	Total Expenditures	\$ 64,275	\$ 54,637	\$ 65,164	\$ 37,949	\$ 56,924	\$ 64,390

## Recycling Center

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-479	4105 Salaries & Wages				\$ -	\$ -	\$ 74,649
11-479	4106 Overtime				-	-	2,000
11-479	4205 FICA Expense				-	-	5,864
11-479	4210 Retirement				-	-	5,554
11-479	4215 Workers Compensation				66	99	2,293
11-479	4225 Health Insurance				-	-	11,265
11-479	4226 Dental Insurance				-	-	408
11-479	4230 Travel & Training				-	-	2,000
11-479	4240 Uniforms				-	-	1,400
	Subtotal	-	-	-	66	99	105,432
<b>Supplies &amp; Materials</b>							
11-479	4305 Postage & Freight				-	-	
11-479	4310 General Supplies				-	-	7,129
11-479	4318 Safety Supplies				-	-	150
11-479	4320 Fuel - Diesel, Gas & Oil				99	149	2,000
	Subtotal	-	-	-	99	149	9,279
<b>Other Charges &amp; Services</b>							
11-479	4410 Telephone				406	609	-
11-479	4411 Cell Phones/Pagers				-	-	1,000
11-479	4415 Utilities				-	-	3,500
11-479	4425 Contracted Services				-	-	58,000
11-479	4427 Lease & Rentals				-	-	3,100
11-479	4498 Misc Furniture & Equip				-	-	500
	Subtotal	-	-	-	406	609	66,100
<b>Repairs &amp; Maintenance</b>							
11-479	4505 Equipment				-	-	16,500
11-479	4510 R & M Vehicle				-	-	1,000
11-479	4515 R & M Building				-	-	3,000
		-	-	-	-	-	20,500
	Total Expenditures	\$ -	\$ -	\$ -	\$ 571	\$ 856	\$ 201,311

## Parks

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-480	4105 Salaries & Wages	\$ 222,909	\$ 223,219	\$ 203,579	\$ 133,749	\$ 200,623	\$ 208,864
11-480	4106 Overtime	8,000	3,642	10,000	6,436	9,653	10,000
11-480	4110 Other Compensation	-	-	-	-	-	10,000
11-480	4205 FICA Expense	18,507	16,575	16,339	10,827	16,241	16,743
11-480	4210 Retirement	26,858	24,673	23,739	16,052	24,078	23,506
11-480	4215 Workers Compensation	4,777	4,215	4,474	2,317	3,476	4,186
11-480	4225 Health Insurance	40,228	36,485	35,420	22,127	33,191	43,109
11-480	4226 Dental Insurance	1,781	1,438	1,113	866	1,299	1,558
11-480	4230 Travel & Training	2,500	2,848	5,500	5,742	8,613	6,500
11-480	4235 Employee Programs	-	-	-	-	-	2,800
11-480	4240 Uniforms	3,000	1,902	3,900	2,291	3,437	5,900
	Subtotal	328,560	314,996	304,064	200,408	300,612	333,166
<b>Supplies &amp; Materials</b>							
11-480	4305 Postage & Freight	300	125	300	37	56	300
11-480	4310 General Supplies	14,000	10,439	14,000	8,151	12,226	18,000
11-480	4315 Dues & Subs/Pubs	85	85	85	85	128	600
11-480	4318 Safety Supplies						5,500
11-480	4320 Fuel - Gasoline & Oil	17,115	15,617	18,000	6,895	10,342	18,000
	Subtotal	31,500	26,265	32,385	15,167	12,409	42,400
<b>Other Charges &amp; Services</b>							
11-480	4410 Telephone	6,100	6,073	3,000	2,719	4,078	4,250
11-480	4411 Cell Phones/Pagers	2,800	2,554	2,800	1,315	1,973	2,000
11-480	4415 Utilities	95,000	85,572	110,000	42,158	63,237	65,000
11-480	4425 Contracted Services	1,500	1,340	1,000	1,037	1,556	15,000
11-480	4427 Leases & Rentals	17,050	15,637	3,700	2,071	3,107	2,500
11-480	4433 Credit Card Fees	-	-	-	1,342	2,013	-
11-480	4498 Misc Furniture & Equip	-	-	5,000	-	-	11,500
	Subtotal	122,450	111,175	125,500	50,643	75,964	100,250
<b>Repairs &amp; Maintenance</b>							
11-480	4505 R & M Furniture & Equipment	13,900	11,780	14,400	4,706	7,059	8,000
11-480	4510 R & M Vehicles	5,000	3,669	5,000	2,673	4,010	5,000
11-480	4515 R & M Building	13,400	10,966	14,400	2,959	4,438	22,000
11-480	4520 R & M Infrastructure	22,650	20,190	13,650	2,733	4,099	13,000
	Subtotal	54,950	46,605	47,450	13,071	19,606	48,000
<b>Capital Outlay</b>							
11-480	4605 CE - Furniture & Equipment	-	-	-	-	-	34,000
11-480	4620 CE - Infrastructure	-	-	25,000	-	-	10,000
	Subtotal	40,000	39,063	25,000	-	-	44,000
	Total Expenditures	\$ 577,460	\$ 538,104	\$ 534,399	\$ 279,289	\$ 408,591	\$ 567,816

## Riverside Park

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-481	4105 Salaries & Wages	\$ 55,266	\$ 55,123	\$ 56,494	\$ 36,837	\$ 55,255	\$ 64,802
11-481	4106 Overtime	3,500	3,059	3,000	2,884	\$ 4,326	3,000
11-481	4110 Other Compensation	-	-	-	-	\$ -	3,000
11-481	4205 FICA Expense	4,266	4,201	4,551	2,762	\$ 4,143	5,187
11-481	4210 Retirement	6,191	6,329	6,613	4,511	\$ 6,766	6,816
11-481	4215 Workers Compensation	1,209	1,330	1,409	954	\$ 1,431	1,461
11-481	4225 Health Insurance	11,307	11,832	11,795	12,230	\$ 18,346	20,284
11-481	4226 Dental Insurance	445	444	445	294	\$ 441	445
11-481	4230 Travel & Training	400	396	1,400	1,190	\$ 1,785	1,400
11-481	4240 Uniforms	600	558	1,000	683	\$ 1,024	2,000
	Subtotal	83,184	83,271	86,707	62,345	93,518	108,395
<b>Supplies &amp; Materials</b>							
11-481	4305 Postage & Freight	100	69	100	41	61	100
11-481	4310 General Supplies	7,500	6,428	5,500	2,954	4,431	5,500
11-481	4318 Safety Supplies						2,250
11-481	4320 Fuel - Gasoline & Oil	3,400	3,430	3,400	1,998	2,997	3,400
	Subtotal	11,000	9,927	9,000	4,992	7,489	11,250
<b>Other Charges &amp; Services</b>							
11-481	4410 Telephone	1,600	1,518	850	680	1,020	1,100
11-481	4415 Utilities	39,000	37,480	43,000	14,546	21,820	21,820
11-481	4425 Contracted Services	-	-	1,000	-	-	1,000
11-481	4427 Lease & Rentals	-	-	9,750	7,740	11,610	2,500
	Subtotal	40,600	38,998	54,600	22,966	34,449	26,420
<b>Repairs &amp; Maintenance</b>							
11-481	4505 R & M Furniture & Equipment	2,500	1,018	3,000	496	743	1,500
11-481	4510 R & M Vehicles	1,200	450	1,200	676	1,015	1,200
11-481	4515 R & M Building	5,000	3,988	5,000	1,124	1,686	3,000
11-481	4520 R & M Infrastructure	10,020	10,036	10,020	4,538	6,806	14,000
	Subtotal	18,720	15,491	19,220	6,834	10,251	19,700
<b>Capital Expenditures</b>							
11-481	4605 CE - Furniture & Equipment	-	-	10,920	-	-	16,000
11-481	4610 CE - Buildings	-	-	-	-	-	-
		-	-	10,920	-	-	16,000
	Total Expenditures	\$ 153,504	\$ 147,687	\$ 180,447	\$ 97,138	\$ 145,706	\$ 181,765

## Recreation

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
11-482	4105 Salaries & Wages	\$ 19,171	\$ 17,406	\$ 24,171	\$ -	\$ -	\$ 32,851
11-482	4106 Overtime	2,200	2,208	1,000	687	1,030	-
11-482	4110 Other Compensation	-	-	-	-	-	-
11-482	4205 FICA Expense	1,926	1,499	1,926	48	72	2,590
11-482	4206 Unemployment Tax	-	-	-	-	-	-
11-482	4210 Retirement	101	101	-	76	114	-
11-482	4215 Workers' Compensation	546	385	596	-	-	-
11-482	4225 Health Insurance	145	144	-	160	240	730
11-482	4226 Dental Insurance	6	6	-	4	6	-
	Subtotal	24,095	21,749	27,693	975	1,462	36,171
<b>Other Charges &amp; Services</b>							
11-482	4420 Legal Fees	-	-	-	-	-	2,500
	Subtotal	-	-	-	-	-	2,500
<b>Other Expenses</b>							
11-482	4910 Rec-Summer Programs	75,229	77,611	92,800	37,845	56,767	90,000
		75,229	77,611	92,800	37,845	56,767	90,000
	Total Expenditures	\$ 99,324	\$ 99,360	\$ 120,493	\$ 38,820	\$ 58,230	\$ 128,671

**Aquatics**

<b>Fund - Dept</b>	<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>Personnel</b>							
11-483	4105 Salaries & Wages	\$ -	\$ -	\$ -	\$ 9,885	\$ 14,828	\$ 105,988
11-483	4205 FICA Expense	-	-	-	756	1,134	8,108
11-483	4215 Workers' Compensation	-	-	-	236	355	2,285
11-483	4230 Travel & Training	-	-	-	-	-	3,000
11-483	4240 Uniforms	-	-	-	-	-	4,000
	Subtotal	-	-	-	10,878	16,317	123,381
<b>Supplies &amp; Materials</b>							
11-483	4310 General Supplies	20,420	18,712	20,000	7,277	10,916	18,000
11-483	4312 Chemical Supplies	-	-	-	-	-	50,000
11-483	4315 Dues & Subs/Pubs	-	-	-	-	-	50
11-483	4318 Safety Supplies	-	-	-	-	-	6,500
	Subtotal	20,420	18,712	20,000	7,277	10,916	74,550
<b>Other Charges &amp; Services</b>							
11-483	4410 Telephone	350	157	-	-	-	-
11-483	4415 Utilities	36,000	36,327	35,000	22,218	33,326	35,000
11-483	4425 Contracted Services	50,750	29,871	63,750	17,951	26,926	-
	Subtotal	87,100	66,355	98,750	40,168	60,252	35,000
<b>Repairs &amp; Maintenance</b>							
11-483	4505 R&M Furn. & Equip.	-	-	3,000	3,017	4,525	-
11-483	4515 R&M Building	1,000	632	2,500	268	402	-
11-483	4520 R&M Infrastructure	1,000	98	3,000	1,309	1,964	10,000
	Subtotal	2,000	729	8,500	4,593	6,890	10,000
<b>Capital Expenses</b>							
11-483	4605 Furniture & Equipment	-	-	38,000	-	-	-
11-483	4615 Building	-	-	-	-	-	-
11-483	4620 Infrastructure	-	-	-	-	-	-
	Subtotal	-	-	38,000	-	-	-
	<b>Total Expenditures</b>	<b>\$ 109,520</b>	<b>\$ 85,796</b>	<b>\$ 165,250</b>	<b>\$ 62,917</b>	<b>\$ 94,375</b>	<b>\$ 242,931</b>



**Library**

*In Fiscal Year 2014, the Library was moved to its own Special Revenue Fund.*

<b>Fund - Dept</b>	<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>Personnel</b>							
11-490	4105 Salaries & Wages	\$ 43,181	\$ 45,765		\$ -	\$ -	\$ -
11-490	4205 FICA Expense	3,808	3,807		-	-	-
11-490	4210 Retirement	5,184	5,183			-	-
11-490	4215 Workers' Compensation	139	1,567			-	-
11-490	4225 Health Insurance	8,251	8,250			-	-
11-490	4226 Dental Insurance	260	260				-
	Subtotal	60,823	64,832	-	-	-	-
	Total Expenditures	\$ 60,823	\$ 64,832	\$ -	\$ -	\$ -	\$ -

**Teen Center**

<b>Fund - Dept</b>	<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
	<b>Other Charges &amp; Services</b>						
11-495	4415 Utilities	7,000	5,699	7,000	2,696	4,044	4,044
11-495	4425 Contracted Services					-	-
	Subtotal	7,000	5,699	7,000	2,696	4,044	4,044
	<b>Repairs &amp; Maintenance</b>						
11-495	4515 Building			500		-	500
		-	-	500	-	-	500
	<b>Total Expenditures</b>	<b>\$ 7,000</b>	<b>\$ 5,699</b>	<b>\$ 7,500</b>	<b>\$ 2,696</b>	<b>\$ 4,044</b>	<b>\$ 4,544</b>

**SPECIAL REVENUE FUNDS**

**2014 - 2015 Budget**

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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.

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**Economic Development Fund**

**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 SUMMARY**

	<b>Economic Development Fund</b>	<b>Emergency &amp; Disaster Recovery Fund</b>	<b>Civic &amp; Cultural Arts Fund</b>	<b>Police Forfeiture Fund</b>	<b>Police Task Force Fund</b>	<b>Library Fund</b>	<b>Municipal Court Technology Fund</b>	<b>Municipal Court Building Security Fund</b>	<b>Donation Fund</b>	<b>Total</b>	<b>FY14 Budget*</b>
<b>RESOURCES</b>											
Total beginning fund balance	\$ 34,956	\$ 555,316	\$ 270,197	\$ 49,780	\$ 13,568	\$ 87,296	\$ 50,623	\$ 39,085	\$ 77,693	\$ 1,178,515	\$ 1,048,289
<b>REVENUES</b>											
Total Revenues	-	-	541,650	5,025	15,000	443,320	8,000	6,000	-	1,018,995	1,289,929
<b>TOTAL FUNDS AVAILABLE</b>	<b>34,956</b>	<b>555,316</b>	<b>811,847</b>	<b>54,805</b>	<b>28,568</b>	<b>530,616</b>	<b>58,623</b>	<b>45,085</b>	<b>77,693</b>	<b>2,197,510</b>	<b>2,338,217</b>
<b>EXPENDITURES</b>											
Personnel	-	-	6,000	-	-	251,542	-	12,500	-	270,042	250,186
Supplies & Materials	-	-	16,500	10,000	-	51,250	700	-	-	78,450	88,542
Other Charges & Services	-	-	419,550	-	-	121,835	12,500	-	-	553,885	710,937
Repairs & Maintenance	-	-	26,000	-	-	15,000	-	-	-	41,000	33,364
Transfers	-	-	46,471	-	-	-	-	-	-	46,471	30,710
Debt Service	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	514,521	10,000	-	439,627	13,200	12,500	-	989,848	1,113,739
Capital Outlay	-	-	22,000	-	-	-	-	-	-	22,000	27,260
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>536,521</b>	<b>10,000</b>	<b>-</b>	<b>439,627</b>	<b>13,200</b>	<b>12,500</b>	<b>-</b>	<b>1,011,848</b>	<b>1,140,999</b>
<b>ENDING FUND BALANCE</b>											
Total ending fund balance	\$ 34,956	\$ 555,316	\$ 275,326	\$ 44,805	\$ 28,568	\$ 90,989	\$ 45,423	\$ 32,585	\$ 77,693	\$ 1,185,662	\$ 1,197,218
<b>FUND TOTAL</b>	<b>34,956</b>	<b>555,316</b>	<b>811,847</b>	<b>54,805</b>	<b>28,568</b>	<b>530,616</b>	<b>58,623</b>	<b>45,085</b>	<b>77,693</b>	<b>2,197,510</b>	<b>2,338,217</b>

\*This is the 2013 - 2014 Budget Estimate.

**ECONOMIC DEVELOPMENT FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>ECONOMIC DEVELOPMENT FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ (795)	\$ (795)	\$ (795)	\$ (193)	\$ (193)	\$ 34,956
Revenues & Transfers In	-	65,023	100,000	13,976	150,964	-
Total Funds Available	(795)	64,228	99,205	13,783	150,771	-
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	-	64,421	100,000	77,210	115,815	-
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	(795)	(193)	(795)	(63,427)	34,956	-
<b>Fund Total</b>	<b>\$ (795)</b>	<b>\$ 64,228</b>	<b>\$ 99,205</b>	<b>\$ 13,783</b>	<b>\$ 150,771</b>	<b>\$ -</b>
<b>Net Revenue (Expenditures)</b>	<b>-</b>	<b>602</b>	<b>-</b>	<b>(63,234)</b>	<b>35,150</b>	<b>-</b>

**Economic Development Fund**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>						
<b><u>Revenues</u></b>						
Interest	\$ -	\$ 1	\$ -	\$ 1	1	\$ -
Due From BCCDC	-	61,037	-	12,230	18,346	-
Other Income	-	3,985	100,000	1,745	132,618	-
Total Revenues	\$ -	\$ 65,023	\$ 100,000	\$ 13,976	150,964	\$ -
<b><u>Expenditures</u></b>						
Personnel	\$ -	\$ 1,691	\$ -	\$ -	-	\$ -
Supplies & Materials	-	21	-	-	-	-
Other Charges & Services	-	62,685	100,000	77,210	115,815	-
Subtotal	-	64,421	100,000	77,210	115,815	-
Total Expenditures	\$ -	\$ 64,421	\$ 100,000	\$ 77,210	115,815	\$ -

**EMERGENCY & DISASTER RECOVERY FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>EMERGENCY &amp; DISASTER RECOVERY FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 407,389	\$ 407,389	\$ 555,689	\$ 372	\$ 372	\$ 556,457
<i>Revenues</i>						
Fees	145,000	148,298	-	(6)	(9)	-
Miscellaneous	200	374	-	268	402	-
<i>Total Revenue</i>	145,200	148,672	-	262	393	-
<i>Operating Expenditures</i>	-	555,689	-	(45)	(67.50)	-
<b>Net Operating Revenue (Expenditures)</b>	145,200	(407,017)	-	307	461	-
<i>Capital Expenditures</i>	-	-	-	-	-	-
<b>Net Revenue (Expenditures)</b>	145,200	(407,017)	-	307	461	-
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ 552,589	\$ 372	\$ 555,689	\$ 679	\$ 833	\$ 556,457

**EMERGENCY & DISASTER RECOVERY FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>EMERGENCY &amp; DISASTER RECOVERY FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 407,389	\$ 407,389	\$ 555,689	\$ 554,549	\$ 554,856	\$ 555,316
Revenues & Transfers In	145,200	148,300	-	262	393	-
Total Funds Available	552,589	555,689	555,689	554,811	555,249	555,316
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	-	1,140	-	(45)	(67)	-
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	552,589	554,549	555,689	554,856	555,316	555,316
<b>Fund Total</b>	<b>\$ 552,589</b>	<b>\$ 555,689</b>	<b>\$ 555,689</b>	<b>\$ 554,811</b>	<b>\$ 555,249</b>	<b>\$ 555,316</b>
<b>Net Revenue (Expenditures)</b>	<b>145,200</b>	<b>147,160</b>	<b>-</b>	<b>307</b>	<b>460</b>	<b>-</b>



## Emergency & Disaster Recovery

Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>						
<b><u>Revenues</u></b>						
Utility Fees	\$ 145,000	\$ 148,298	\$ -	\$ (6)	\$ (9)	\$ -
Interest	200	374	-	268	402	-
Total Revenues	\$ 145,200	\$ 148,672	\$ -	\$ 262	\$ 393	\$ -
<b><u>Expenditures</u></b>						
Other Charges & Services	\$ -	\$ 1,140	\$ -	\$ (45)	\$ (67.70)	\$ -
Subtotal	-	1,140	-	(45)	(68)	-
Total Expenditures	\$ -	\$ 1,140	\$ -	\$ (45)	\$ (68)	\$ -

**CIVIC & CULTURAL ARTS FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>CIVIC &amp; CULTURAL ARTS FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 238,779	\$ 238,778	\$ 229,187	\$ 221,560	\$ 221,560	\$ 247,282
<i>Revenues</i>						
Taxes	441,000	474,321	415,000	365,223	547,835	475,000
Miscellaneous	77,650	73,943	77,650	43,555	65,332	66,650
<i>Total Revenue</i>	518,650	548,264	492,650	408,778	613,167	541,650
<i>Operating Expenditures</i>						
Civic & Cultural Arts	65,395	52,713	46,471	20,473	30,710	46,471
Convention & Visitors Bureau	201,699	209,995	201,300	141,479	212,219	201,300
Civic Center	253,625	254,774	262,750	182,402	273,602	240,750
Matagorda County Museum	48,000	48,000	48,000	48,000	48,000	48,000
<i>Total Operating Expenditures</i>	568,719	565,482	558,521	392,354	564,530	536,521
<b>Net Operating Revenue (Expenditures)</b>	(50,069)	(17,218)	(65,871)	16,424	48,636	5,129
<i>Capital Expenditures</i>	-	-	22,000	15,276	22,914	22,000
<b>Net Revenue (Expenditures)</b>	(50,069)	(17,218)	(87,871)	1,148	25,722	(16,871)
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ 188,710	\$ 221,560	\$ 141,316	\$ 222,708	\$ 247,282	\$ 230,411

**CIVIC & CULTURAL ARTS FUND**

<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>CIVIC &amp; CULTURAL ARTS FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 238,779	\$ 238,778	\$ 200,149	\$ 221,561	\$ 221,561	\$ 270,197
Revenues & Transfers In	492,650	548,264	492,650	408,778	613,167	541,650
Total Funds Available	731,429	787,042	692,799	630,339	834,728	811,847
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	554,345	565,481	558,521	392,354	564,530	536,521
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	<b>177,084</b>	<b>221,561</b>	<b>134,278</b>	<b>237,985</b>	<b>270,197</b>	<b>275,326</b>
<b>Fund Total</b>	<b>\$ 731,429</b>	<b>\$ 787,042</b>	<b>\$ 692,799</b>	<b>\$ 630,339</b>	<b>\$ 834,728</b>	<b>\$ 811,847</b>
<b>Net Revenue (Expenditures)</b>	(61,695)	(17,217)	(65,871)	16,424	48,636	5,129

**CIVIC & CULTURAL ARTS FUND**

<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>REVENUE DETAIL</b>						
<b><u>TAXES</u></b>						
3220 Hotel Occupany Tax Receipts	\$ 441,000	\$ 474,321	\$ 415,000	\$ 365,223	\$ 547,835	\$ 475,000
Subtotal	441,000	474,321	415,000	365,223	547,835	475,000
<b><u>MISCELLANEOUS</u></b>						
3605 Interest Income	150	162	150	71	107	150
3610 Civic Center Rental Fees	75,000	68,934	75,000	40,493	60,739	64,000
3697 Other Income - Civic Center	2,500	3,223	2,500	1,645	2,468	2,500
3699 Other Income	-	1,473	-	1,346	2,018	
Subtotal	77,650	73,943	77,650	43,555	65,332	66,650
<b>TOTAL REVENUES</b>	<b>\$ 518,650</b>	<b>\$ 548,264</b>	<b>\$ 492,650</b>	<b>\$ 408,778</b>	<b>\$ 613,167</b>	<b>\$ 541,650</b>

**CIVIC & CULTURAL ARTS FUND SUMMARY**

<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>						
Personnel	\$ 5,800	\$ 7,087	\$ 6,000	\$ 3,049	\$ 4,573	\$ 6,000
Supplies & Materials	19,404	19,134	16,500	18,657	27,986	16,500
Other Charges & Services	471,715	484,464	441,550	323,996	461,993	419,550
Repairs & Maintenance	21,500	17,173	26,000	10,903	16,355	26,000
Transfers	50,300	37,625	46,471	20,473	30,710	46,471
Subtotal	568,719	565,482	536,521	377,078	541,616	514,521
Capital Outlay	-	-	22,000	15,276	22,914	22,000
Total Expenditures	568,719	565,482	558,521	392,354	564,530	536,521
<b>DEPARTMENT SUMMARY</b>						
Civic & Cultural Arts	\$ 65,395	\$ 52,713	\$ 46,471	\$ 20,473	\$ 30,710	\$ 46,471
Convention & Visitors Bureau	201,699	209,995	201,300	141,479	212,219	201,300
Civic Center	253,625	254,774	262,750	182,402	273,602	240,750
Matagorda County Museum	48,000	48,000	48,000	48,000	48,000	48,000
Total Expenditures	\$ 568,719	\$ 565,482	\$ 558,521	\$ 392,354	\$ 564,530	\$ 536,521

**Civic & Cultural Arts**

<b>Fund - Dept</b>	<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>Classification</b>							
	Other Charges & Services	\$ 15,095	\$ 15,088	\$ -	\$ -	\$ -	\$ -
	Transfers	50,300	37,625	46,471	20,473	30,710	46,471
	Subtotal	65,395	52,713	46,471	20,473	30,710	46,471
	Total Expenditures	\$ 65,395	\$ 52,713	\$ 46,471	\$ 20,473	\$ 30,710	\$ 46,471
<b>EXPENDITURE DETAIL</b>							
<b>Other Charges &amp; Services</b>							
25-510	4420 Legal & Professional Fees	15,095	15,088			-	
	Subtotal	15,095	15,088	-	-	-	-
<b>Transfers</b>							
25-510	4712 Transfer for Main Street	50,300	37,625	46,471	20,473	30,710	46,471
	Subtotal	50,300	37,625	46,471	20,473	30,710	46,471
	Total Expenditures	\$ 65,395	\$ 52,713	\$ 46,471	\$ 20,473	\$ 30,710	\$ 46,471

**Conventions & Visitors Bureau (CVB)**

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Classification</b>							
	Personnel	\$ 5,800	\$ 7,087	\$ 6,000	\$ 3,049	\$ 4,573	\$ 6,000
	Supplies & Materials	12,904	13,036	11,000	13,893	20,839	11,000
	Other Charges & Services	182,995	189,872	183,300	124,538	186,807	183,300
	Repairs & Maintenance	-	-	1,000	-	-	1,000
	Subtotal	201,699	209,995	201,300	141,479	212,219	201,300
	Total Expenditures	\$ 201,699	\$ 209,995	\$ 201,300	\$ 141,479	\$ 212,219	\$ 201,300
<b>EXPENDITURE DETAIL</b>							
<b>Personnel</b>							
25-515	4230 Travel & Training	\$ 5,800	\$ 7,087	\$ 6,000	\$ 3,049	\$ 4,573	\$ 6,000
	Subtotal	5,800	7,087	6,000	3,049	4,573	6,000
<b>Supplies &amp; Materials</b>							
25-515	4305 Postage & Freight	7,500	7,628	3,500	6,238	9,357	3,500
25-515	4310 General Supplies	1,000	1,005	3,000	241	362	3,000
25-515	4315 Dues & Subscriptions	4,404	4,404	4,500	7,414	11,120	4,500
	Subtotal	12,904	13,036	11,000	13,893	20,839	11,000
<b>Other Charges &amp; Services</b>							
25-515	4421 Professional Fees	13,000	10,588	7,000	800	1,200	7,000
25-515	4440 Operational Support	48,000	48,000	48,000	32,000	48,000	48,000
25-515	4450 Promotional Items	5,000	4,427	10,000	328	492	10,000
25-515	4455 Printed Materials	1,145	1,194	10,000	1,350	2,025	10,000
25-515	4460 Advertising	78,750	79,533	68,000	65,158	97,737	68,000
25-515	4461 Advertising - Concert Series	5,500	11,604	12,000	-	-	12,000
25-515	4462 Advertising - Texas Monthly	14,500	14,267	12,000	11,879	17,818	12,000
25-515	4463 Advertising - Texas Highways	17,100	20,259	16,000	13,023	19,535	16,000
25-515	4499 Miscellaneous	-	-	300	-	-	300
	Subtotal	182,995	189,872	183,300	124,538	186,807	183,300
<b>Repairs &amp; Maintenance</b>							
25-515	4505 Equipment	-	-	1,000	-	-	1,000
	Subtotal	-	-	1,000	-	-	1,000
	Total Expenditures	\$ 201,699	\$ 209,995	\$ 201,300	\$ 141,479	\$ 212,219	\$ 201,300

## Civic Center

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Classification</b>							
	Supplies & Materials	\$ 6,500	\$ 6,098	\$ 5,500	\$ 4,765	\$ 7,147	\$ 5,500
	Other Charges & Services	225,625	231,504	210,250	151,458	227,187	188,250
	Repairs & Maintenance	21,500	17,173	25,000	10,903	16,355	25,000
	Subtotal	253,625	254,774	240,750	167,126	250,688	218,750
	Capital Outlay	-	-	22,000	15,276	22,914	22,000
	Total Expenditures	\$ 253,625	\$ 254,774	\$ 262,750	\$ 182,402	\$ 273,602	\$ 240,750
<b>EXPENDITURE DETAIL</b>							
<b>Supplies &amp; Materials</b>							
25-520	4305 Postage & Freight	-	-	-	-	-	-
25-520	4310 General Supplies	\$ 6,500	\$ 6,098	\$ 5,000	\$ 4,765	\$ 7,147	\$ 5,000
25-520	4315 Dues & Subscriptions	-	-	500	-	-	500
	Subtotal	6,500	6,098	5,500	4,765	7,147	5,500
<b>Other Charges &amp; Services</b>							
25-520	4405 General Ins	28,000	27,589	30,000	29,143	43,715	30,000
25-520	4411 Cell Phones/Pagers	125	125	250	-	-	250
25-520	4415 Utilities	40,000	36,022	47,000	14,809	22,214	25,000
25-520	4425 Contracted Services	107,500	118,106	82,500	74,032	111,048	82,500
25-520	4433 Credit Card Fees	-	-	-	738	1,106	-
25-520	4440 Operational Support	48,000	48,000	48,000	32,000	48,000	48,000
25-520	4498 Misc Furniture & Equip	2,000	1,661	2,000	688	1,032	2,000
25-520	4499 Miscellaneous	-	-	500	48	72	500
	Subtotal	225,625	231,504	210,250	151,458	227,187	188,250
<b>Repairs &amp; Maintenance</b>							
25-520	4505 Equipment	4,500	4,072	3,000	304	456	3,000
25-520	4515 Building	17,000	13,101	22,000	10,599	15,898	22,000
	Subtotal	21,500	17,173	25,000	10,903	16,355	25,000
<b>Capital Outlay</b>							
25-520	4615 Building	-	-	22,000	15,276	22,914	22,000
	Subtotal	-	-	22,000	15,276	22,914	22,000
	Total Expenditures	\$ 253,625	\$ 254,774	\$ 262,750	\$ 182,402	\$ 273,602	\$ 240,750



**Matagorda County Museum**

<b>Fund - Dept</b>	<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>Classification</b>							
	Other Charges & Services	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
	Total Expenditures	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
<b>EXPENDITURE DETAIL</b>							
	<b>Other Charges &amp; Services</b>						
25-525	4440 Operational Support	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
	Subtotal	48,000	48,000	48,000	48,000	48,000	48,000
	Total Expenditures	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000

**POLICE FORFEITURE FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/2014</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>POLICE FORFEITURE FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 33,261	\$ 33,261	\$ 46,024	41,024	41,024	44,780
<i>Revenues</i>						
Miscellaneous	23,939	30,174	5,025	21,378	21,393	5,025
<i>Total Revenue</i>	23,939	30,174	5,025	21,378	21,393	5,025
<i>Operating Expenditures</i>	16,500	17,411	3,500	13,291	13,291	10,000
<b>Net Operating Revenue (Expenditures)</b>	7,439	12,763	1,525	8,087	8,102	(4,975)
<i>Capital Expenditures</i>	5,000	5,000	5,000	4,346	4,346	-
<b>Net Revenue (Expenditures)</b>	2,439	7,763	(3,475)	3,741	3,756	(4,975)
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ 35,700	\$ 41,024	\$ 42,549	44,765	44,780	39,805

**POLICE FORFEITURE FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>POLICE FORFEITURE FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 33,261	\$ 33,261	\$ 46,024	\$ 46,024	\$ 46,024	\$ 49,780
Revenues & Transfers In	23,939	30,174	5,025	21,378	21,393	5,025
Total Funds Available	57,200	63,435	51,049	67,402	67,417	54,805
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	21,500	17,411	8,500	17,637	17,637	8,500
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	35,700	46,024	42,549	49,765	49,780	46,305
<b>Fund Total</b>	<b>\$ 57,200</b>	<b>\$ 63,435</b>	<b>\$ 51,049</b>	<b>\$ 67,402</b>	<b>\$ 67,417</b>	<b>\$ 54,805</b>
<b>Net Revenue (Expenditures)</b>	<b>2,439</b>	<b>12,763</b>	<b>(3,475)</b>	<b>3,741</b>	<b>3,756</b>	<b>(3,475)</b>

**POLICE FORFEITURE FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>						
<b>Revenues</b>						
Interest	\$ 25	\$ 29	\$ 25	\$ 30	\$ 45	\$ 25
Forfeiture revenue	23,914	30,145	5,000	21,348	\$ 21,348	5,000
Miscellaneous	-	-	-	-	\$ -	-
<b>Total Revenues</b>	<b>\$ 23,939</b>	<b>\$ 30,174</b>	<b>\$ 5,025</b>	<b>\$ 21,378</b>	<b>\$ 21,393</b>	<b>\$ 5,025</b>
<b>Expenditures</b>						
Personnel	\$ 2,500	\$ 911	\$ 1,000	\$ 954	\$ 954	\$ -
Supplies & Materials	12,850	15,971	2,500	140	140	10,000
Other Charges & Services	-	-	-	12,197	12,197	-
Repair & Maintenance	1,150	529	-	-	-	-
<b>Subtotal</b>	<b>16,500</b>	<b>17,411</b>	<b>3,500</b>	<b>13,291</b>	<b>13,291</b>	<b>10,000</b>
<b>Capital Outlay</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>4,346</b>	<b>4,346</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 21,500</b>	<b>\$ 22,411</b>	<b>\$ 8,500</b>	<b>\$ 17,637</b>	<b>\$ 17,637</b>	<b>\$ 10,000</b>

**POLICE TASK FORCE FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>POLICE TASK FORCE FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ -	\$ -	\$ 9,967	9,967	9,967	13,568.39
<i>Revenues</i>						
Miscellaneous	-	20,004	-	11,185	11,187	15,000
<b>Total Revenue</b>	-	20,004	-	11,185	11,187	15,000.00
<i>Operating Expenditures</i>						
	-	10,037	-	5,057	7,586	17,500.00
<b>Net Operating Revenue (Expenditures)</b>	-	9,967	-	6,127	3,602	(2,500)
<b>Net Revenue (Expenditures)</b>	-	9,967	-	6,127	3,602	(2,500)
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ -	\$ 9,967	\$ 9,967	\$ 16,094	\$ 13,568	\$ 11,068

**POLICE TASK FORCE FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>POLICE TASK FORCE FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ -	\$ -	\$ 9,967	\$ 9,967	\$ 9,967	\$ 13,568
Revenues & Transfers In	-	20,004	-	11,185	11,187	15,000
Total Funds Available	-	20,004	9,967	21,151	21,154	28,568
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	-	10,037	-	5,057	7,586	17,500
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	-	9,967	9,967	16,094	13,568	11,068
<b>Fund Total</b>	<b>\$ -</b>	<b>\$ 20,004</b>	<b>\$ 9,967</b>	<b>\$ 21,151</b>	<b>\$ 21,154</b>	<b>\$ 28,568</b>
<b>Net Revenue (Expenditures)</b>	<b>-</b>	<b>9,967</b>	<b>-</b>	<b>6,127</b>	<b>3,602</b>	<b>(2,500)</b>

**Police Task Force Fund**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>						
<b><u>Revenues</u></b>						
Interest	\$ -	\$ 4	\$ -	\$ 6	\$ 8	
County Funding	-	10,000	-	-	-	5,000
Miscellaneous	-	-	-	11,179	11,179	5,000
Transfer from General Fund	-	10,000	-	-	-	5,000
Total Revenues	\$ -	\$ 20,004	\$ -	\$ 11,185	\$ 11,187	\$ 15,000
<b><u>Expenditures</u></b>						
Personnel	\$ -	\$ 974	\$ -	\$ 171	\$ 257	\$ 2,500
Supplies & Materials	-	9,063	-	4,689	7,033	10,000
Other Charges & Services	-	-	-	197	296	5,000
Subtotal	-	10,037	-	5,057	7,586	17,500
Total Expenditures	\$ -	\$ 10,037	\$ -	\$ 5,057	\$ 7,586	\$ 17,500

**Library**

<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>LIBRARY FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ -	\$ -	\$ 32,006	\$ 42,270	\$ 42,270	\$ 87,296
<i>Revenues</i>						
Miscellaneous	374,872	375,587	448,320	316,537	474,806	443,320
<i>Total Revenue</i>	374,872	375,587	448,320	316,537	474,806	443,320
<i>Operating Expenditures</i>	342,866	333,317	451,262	286,520	429,780	440,292
<b>Net Operating Revenue (Expenditures)</b>	32,006	42,270	(2,942)	30,017	45,026	3,028
<i>Capital Expenditures</i>	-	-	-	-	-	-
<b>Net Revenue (Expenditures)</b>	32,006	42,270	(2,942)	30,017	45,026	3,028
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ 32,006	\$ 42,270	\$ 29,064	\$ 72,287	\$ 87,296	\$ 90,324



**Library**

<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>LIBRARY FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ -	\$ -	\$ 32,006	\$ 42,270	\$ 42,270	\$ 87,296
Revenues & Transfers In	374,872	375,587	448,320	316,537	474,806	443,320
Total Funds Available	374,872	375,587	480,326	358,807	517,076	530,616
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	342,866	333,317	451,262	286,520	429,780	440,292
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	<b>32,006</b>	<b>42,270</b>	<b>29,064</b>	<b>72,287</b>	<b>87,296</b>	<b>90,324</b>
<b>Fund Total</b>	<b>\$ 374,872</b>	<b>\$ 375,587</b>	<b>\$ 480,326</b>	<b>\$ 358,807</b>	<b>\$ 517,076</b>	<b>\$ 530,616</b>
<b>Net Revenue (Expenditures)</b>	32,006	42,270	(2,942)	30,017	45,026	3,028

## Library

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Revenues</b>							
26	3417 Fines	\$ 5,575	\$ 5,909	\$ 7,000	\$ 5,485	\$ 8,228	7,000
26	3605 Interest	75	71	-	33	50	-
26	3620 Rental Proceeds	59,205	59,130	78,840	45,990	68,985	78,840
26	3633 Grants	4,298	4,298	-	9,935	14,902	-
26	3673 Donations	16,937	17,025	10,000	160	240	10,000
26	3680 County Funding	150,000	150,000	200,000	150,000	225,000	200,000
26	3696 Other Income - Other Entity	802	802	5,000	-	-	-
26	3699 Other Income	6,500	6,872	16,000	17,281	25,922	16,000
26	3711 Transfer from General Fund	131,480	131,480	131,480	87,653	131,480	131,480
	Total Revenues	\$ 374,872	\$ 375,587	\$ 448,320	\$ 316,537	\$ 474,806	\$ 443,320
<b>Expenditures</b>							
<b>Personnel</b>							
26-530	4105 Salaries & Wages	\$ 126,256	\$ 129,955	\$ 184,065	\$ 112,924	\$ 169,386	181,586
26-530	4205 FICA	9,548	9,569	14,081	8,672	13,008	13,891
26-530	4210 Retirement	12,494	12,411	18,069	11,962	17,943	17,430
26-530	4215 Workers Compensation	286	281	450	288	433	428
26-530	4225 Health Insurance	17,686	19,954	29,594	18,681	28,022	34,094
26-530	4226 Dental Insurance	571	631	890	724	1,086	1,113
26-530	4230 Travel & Training	2,000	1,407	3,000	958	1,437	3,000
	Subtotal	168,841	174,209	250,149	154,210	231,315	251,542
<b>Supplies &amp; Materials</b>							
26-530	4305 Postage & Freight	600	572	750	267	400	750
26-530	4315 Dues & Subscriptions	700	543	1,500	671	1,007	1,500
26-530	4325 Library Supplies	44,900	54,688	48,628	42,541	63,812	50,000
26-530	4326 Processing Supplies	5,400	3,742	7,000	1,504	2,256	2,500
26-530	4327 Office Supplies	5,625	4,459	4,000	1,652	2,478	2,500
26-530	Subtotal	57,225	64,005	61,878	46,635	69,952	57,250
<b>Other Charges &amp; Services</b>							
26-530	4405 General & Unemployment Ins	2,000	1,725	5,000	958	1,437	5,000
26-530	4410 Telephone	26,000	22,625	27,000	17,202	25,802	27,000
26-530	4415 Utilities	34,125	23,418	25,000	15,985	23,978	25,000
26-530	4420 Legal Fees	1,000	648	-	-	-	-
26-530	4425 Contracted Services	30,575	30,873	52,535	32,086	48,129	50,000
26-530	4433 Credit Card Fees	100	81	500	301	452	500
26-530	4427 Lease & Rentals	7,250	4,647	7,000	2,368	3,552	4,800
26-530	4498 Misc Furniture & Equip	3,400	456	6,000	5,211	7,816	5,000
26-530	4499 Miscellaneous	1,100	1,699	1,200	224	336	1,200
	Subtotal	105,550	86,171	124,235	74,336	111,503	118,500
<b>Repairs &amp; Maintenance</b>							
26-530	4505 R&M - Equipment	2,750	1,391	5,000	4,147	6,220	5,000
26-530	4515 R&M - Building	8,500	7,542	10,000	7,193	10,789	8,000
	Subtotal	11,250	8,933	15,000	11,339	17,009	13,000
<b>Capital Outlay</b>							
26-530	4605 Furniture & Equipment	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
	Total Expenditures	\$ 342,866	\$ 333,317	\$ 451,262	\$ 286,520	\$ 429,780	\$ 440,292

**MUNICIPAL COURT TECHNOLOGY FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>MUNICIPAL COURT TECHNOLOGY FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 57,798	\$ 57,798	\$ 50,998	\$ 46,939	\$ 46,939	\$ 43,691
<i>Revenues</i>						
Miscellaneous	12,000	8,040	8,000	3,969	5,953.50	8,000
<i>Total Revenue</i>	12,000	8,040	8,000	3,969	5,954	8,000
<i>Operating Expenditures</i>	18,800	18,899	21,000	6,134	9,201	13,200
<b>Net Operating Revenue (Expenditures)</b>	(6,800)	(10,859)	(13,000)	(2,165)	(3,248)	(5,200)
<i>Capital Expenditures</i>	-	-	-	-	-	-
<b>Net Revenue (Expenditures)</b>	(6,800)	(10,859)	(13,000)	(2,165)	(3,248)	(5,200)
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ 50,998	\$ 46,939	\$ 37,998	44,774	43,691	38,491

**MUNICIPAL COURT TECHNOLOGY FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>MUNICIPAL COURT TECHNOLOGY FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 57,798	\$ 57,798	\$ 50,998	\$ 53,871	\$ 53,871	\$ 50,623
Revenues & Transfers In	12,000	6,767	8,000	3,969	5,954	8,000
Total Funds Available	69,798	64,565	58,998	57,840	59,824	58,623
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	18,800	10,694	21,000	6,134	9,201	13,200
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	50,998	53,871	37,998	51,706	50,623	45,423
<b>Fund Total</b>	<b>\$ 69,798</b>	<b>\$ 64,565</b>	<b>\$ 58,998</b>	<b>\$ 57,840</b>	<b>\$ 59,824</b>	<b>\$ 58,623</b>
<b>Net Revenue (Expenditures)</b>	<b>(6,800)</b>	<b>(3,927)</b>	<b>(13,000)</b>	<b>(2,165)</b>	<b>(3,248)</b>	<b>(5,200)</b>

**Municipal Court Technology Fund**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>						
<b>Revenues</b>						
Court Technology Fee	\$ 12,000	\$ 6,723	\$ 8,000	\$ 3,943	\$ 5,914	\$ 8,000
Interest	-	44	-	26	39	-
Total Revenues	\$ 12,000	\$ 6,767	\$ 8,000	\$ 3,969	5,953	\$ 8,000
<b>Expenditures</b>						
Supplies & Materials	200	190	700	-	-	700
Other Charges & Services	17,600	9,805	20,300	6,134	9,201	12,500
Repair & Maintenance	1,000	699	-	-	-	-
Subtotal	18,800	10,694	21,000	6,134	9,201	13,200
Total Expenditures	\$ 18,800	\$ 10,694	\$ 21,000	\$ 6,134	\$ 9,201	\$ 13,200

**MUNICIPAL COURT BUILDING SECURITY FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>MUNICIPAL COURT BUILDING SECURITY FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 47,988	\$ 47,988	\$ 34,988	\$ 47,704	\$ 47,704	\$ 30,639
<i>Revenues</i>						
Miscellaneous	9,000	5,080	6,000	2,979	4,469	6,000
<i>Total Revenue</i>	9,000	5,080	6,000	2,979	4,469	6,000
<i>Operating Expenditures</i>	22,000	5,364	8,700	8,725	13,088	12,500
<b>Net Operating Revenue (Expenditures)</b>	(13,000)	(284)	(2,700)	(5,746)	(8,619)	(6,500)
<i>Capital Expenditures</i>	-	-	-	-	-	-
<b>Net Revenue (Expenditures)</b>	(13,000)	(284)	(2,700)	(5,746)	(8,619)	(6,500)
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ 34,988	\$ 47,704	\$ 32,288	\$ 41,958	\$ 39,085	\$ 24,139

**MUNICIPAL COURT BUILDING SECURITY FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>MUNICIPAL COURT BUILDING SECURITY FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 47,988	\$ 47,988	\$ 34,988	\$ 47,704	\$ 47,704	\$ 39,085
Revenues & Transfers In	9,000	5,080	6,000	2,979	4,469	6,000
Total Funds Available	56,988	53,068	40,988	50,683	52,172	45,085
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	22,000	5,364	8,700	8,725	13,088	12,500
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	34,988	47,704	32,288	41,958	39,085	32,585
<b>Fund Total</b>	<b>\$ 56,988</b>	<b>\$ 53,068</b>	<b>\$ 40,988</b>	<b>\$ 50,683</b>	<b>\$ 52,172</b>	<b>\$ 45,085</b>
<b>Net Revenue (Expenditures)</b>	<b>(13,000)</b>	<b>(284)</b>	<b>(2,700)</b>	<b>(5,746)</b>	<b>(8,619)</b>	<b>(6,500)</b>

**Municipal Court Building Security**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>						
<b>Revenues</b>						
Building Security Fee	\$ 9,000	\$ 5,041	\$ 6,000	\$ 2,956	\$4,435	\$ 6,000
Interest	-	39	-	23	35	-
Total Revenues	\$ 9,000	\$ 5,080	\$ 6,000	\$ 2,979	4,469	\$ 6,000
<b>Expenditures</b>						
Personnel	\$ 22,000	\$ 5,364	\$ 8,700	\$ 8,725	13,088	\$ 12,500
Subtotal	22,000	5,364	8,700	8,725	13,088	12,500
Capital Outlay	-	-	-	-	-	-
Total Expenditures	\$ 22,000	\$ 5,364	\$ 8,700	\$ 8,725	13,088	\$ 12,500



**DONATION FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>DONATION FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 38,367	\$ 38,367	\$ 71,597	\$ 72,230	\$ 72,230	\$ 77,693
<i>Revenues</i>						
Miscellaneous	39,230	39,299	-	5,064	7,596	-
<i>Total Revenue</i>	39,230	39,299	-	5,064	7,596	-
<i>Operating Expenditures</i>						
	6,000	5,435	34,400	1,422	2,133	-
<b>Net Operating Revenue (Expenditures)</b>	33,230	33,864	(34,400)	3,642	5,463	-
<i>Capital Expenditures</i>						
	-	-	-	-	-	-
<b>Net Revenue (Expenditures)</b>	33,230	33,864	(34,400)	3,642	5,463	-
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ 71,597	\$ 72,230	\$ 37,197	\$ 75,872	\$ 77,693	\$ 77,693

**DONATION FUND**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>DONATION FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 38,367	\$ 38,367	\$ 71,597	\$ 72,230	\$ 72,230	\$ 77,693
Revenues & Transfers In	39,230	39,299	34,400	5,064	7,596	-
Total Funds Available	77,597	77,666	105,997	77,294	79,826	77,693
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	6,000	5,435	34,400	1,422	2,133	-
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	71,597	72,230	71,597	75,872	77,693	77,693
<b>Fund Total</b>	<b>\$ 77,597</b>	<b>\$ 77,666</b>	<b>\$ 105,997</b>	<b>\$ 77,294</b>	<b>\$ 79,826</b>	<b>\$ 77,693</b>
<b>Net Revenue (Expenditures)</b>	<b>33,230</b>	<b>33,864</b>	<b>-</b>	<b>3,642</b>	<b>5,463</b>	<b>-</b>

## DONATION FUND

Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>						
<b><u>Revenues</u></b>						
Interest	\$ -	\$ 32	\$ -		\$ -	\$ -
Interest - USO	-	37	-	25	37	-
Grant	5,000	5,000	-	-	-	-
USO Donations	32,490	32,490	-	2,000	3,000	-
KBCB Donations	1,725	1,725	-	-	-	-
Train Depot Donations	-	-	-	3,000	4,500	-
Animal Impound Donations	15	15	-	15	23	-
Total Revenues	\$ 39,230	\$ 39,299	\$ -	\$ 5,040	\$ 7,559	\$ -
<b><u>Expenditures</u></b>						
Supplies & Materials	6,000	5,435		1,422	2,133	-
Subtotal	6,000	5,435	-	1,422	2,133	-
Total Expenditures	\$ 6,000	\$ 5,435	\$ -	\$ 1,422	\$ 2,133	\$ -

## **CAPITAL PROJECT FUNDS**

2014 - 2015 Budget

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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.

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**CITY OF BAY CITY, TEXAS  
2014 - 2015 Budget**

**Fund:**  
Street Maintenance

**Department:**  
N/A

**Account:**  
28-XXX

**Program Description:**

The Street Maintenance Fund is under the general direction of the Director of Public Works. The revenue is derived from contributions received from both the General and Utility Funds. The funds can only be used for expenditures to repair and maintain streets.

**Street Maintenance**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>STREET MAINTENANCE FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 439,920	\$ 439,920	\$ 19,984	\$ 630,260	\$ 630,260	\$ 773,069
<i>Revenues</i>						
Miscellaneous	-	440	-	361	542	-
Transfers	225,000	225,000	225,000	200,000	225,000	250,000
<i>Total Revenue</i>	225,000	225,440	225,000	200,361	225,542	250,000
<i>Operating Expenditures</i>	-	-	-	-	-	-
<b>Net Operating Revenue (Expenditures)</b>	225,000	225,440	225,000	200,361	225,542	250,000
<i>Capital Expenditures</i>	644,936	35,100	834,836	55,155	82,732	250,000
<b>Net Revenue (Expenditures)</b>	(419,936)	190,340	(609,836)	145,206	142,809	-
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ 19,984	\$ 630,260	\$ (589,852)	\$ 775,466	\$ 773,069	\$ 773,069

## Street Maintenance

Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>STREET MAINTENANCE FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 439,920	\$ 439,920	\$ 19,984	\$ 630,260	\$ 630,260	\$ 773,069
Revenues & Transfers In	225,000	225,440	225,000	200,361	225,542	250,000
Total Funds Available	664,920	665,360	244,984	830,621	855,802	1,023,069
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	644,936	35,100	834,836	55,155	82,732	250,000
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	<b>19,984</b>	<b>630,260</b>	<b>(589,852)</b>	<b>775,466</b>	<b>773,069</b>	<b>773,069</b>
<b>Fund Total</b>	<b>\$ 664,920</b>	<b>\$ 665,360</b>	<b>\$ 244,984</b>	<b>\$ 830,621</b>	<b>\$ 855,802</b>	<b>\$ 1,023,069</b>
<b>Net Revenue (Expenditures)</b>	(419,936)	190,340	(609,836)	145,206	142,809	-

**Street Maintenance**

<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>REVENUE DETAIL</b>						
<b>MISCELLANEOUS</b>						
3605 Interest Income	\$ -	\$ 440	\$ -	\$ 361	\$ 542	\$ -
Subtotal	-	440	-	361	542	-
<b>TRANSFERS</b>						
3711 Tranfer from General Fund	112,500	112,500	112,500	100,000	112,500	125,000
3761 Transfer from Utility Fund	112,500	112,500	112,500	100,000	112,500	125,000
Subtotal	225,000	225,000	225,000	200,000	225,000	250,000
<b>TOTAL REVENUES</b>	<b>\$ 225,000</b>	<b>\$ 225,440</b>	<b>\$ 225,000</b>	<b>\$ 200,361</b>	<b>\$ 225,542</b>	<b>\$ 250,000</b>



**Street Maintenance**

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>							
<b>Expenditures</b>							
28	Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	
28	Supplies & Materials	644,936	35,100	834,836	55,155	82,732	250,000
28	Other Charges & Services	-	-	-	-	-	-
28	Repairs & Maintenance	-	-	-	-	-	-
	Subtotal	644,936	35,100	834,836	55,155	82,732	250,000
	Total Expenditures	\$ 644,936	\$ 35,100	\$ 834,836	\$ 55,155	\$ 82,732	\$ 250,000
<b>EXPENDITURE DETAIL</b>							
<b>Supplies &amp; Materials</b>							
28-540	4310 General Construction	644,936	35,100	834,836	55,155	82,732	250,000
	Subtotal	644,936	35,100	834,836	55,155	82,732	250,000
	Total Expenditures	\$ 644,936	\$ 35,100	\$ 834,836	\$ 55,155	\$ 82,732	\$ 250,000

## General Capital Projects

Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Resources:</b>						
Total Beginning Balance	\$ -	\$ -	\$ 887,509	\$ 487,659	\$ 487,659	\$ 1,770,263
<i>Revenues</i>						
Miscellaneous	-	-		274	318	-
Transfers	-	-	198,920	-	1,665,919	-
<i>Total Revenue</i>	-	-	198,920	274	1,666,237	-
<i>Operating Expenditures</i>	-	-	-	-	69,973	-
<b>Net Operating Revenue (Expenditures)</b>	-	-	198,920	274	1,596,264	-
<i>Capital Expenditures</i>	-	-	526,980	283,119	313,660	1,000,000
<b>Net Revenue (Expenditures)</b>	-	-	(328,060)	(282,845)	1,282,604	(1,000,000)
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ -	\$ -	\$ 559,449	\$ 204,814	\$ 1,770,263	\$ 770,263

**City of Bay City  
Capital Improvement Schedule  
FY14-15**

	PROJECT BUDGET AMOUNT	ESTIMATED FY14	PROJECTED FY15
<b>BEGINNING FUND BALANCE</b>			
INTRAGOVERNMENTAL TRANSFERS			
General Fund Transfer			594,424
Water and Sewer Fund Transfer			1,086,286
Police Seizure Fund Transfer			
Airport Transfers			45,000
Internal Service Fund Transfers			233,675
CERTIFICATES OF OBLIGATION			
INTEREST EARNINGS			
TOTAL RESOURCES			<u>1,959,385</u>
<b>FUND 11</b>			
MUNICIPAL COURTS	10,000		10,000
CITY HALL GENERATOR	48,300		
BCVFD - FIRE MARSHALL TRUCK	-		
FIRE PUMPER TRUCK REPLACEMENT	1,200,000		
CIVIC CENTER RENOVATION	25,000		
CIVIC CENTER PARKING	100,000		
<b>PD PROJECTS</b>			
CRIME SCENE VEHICLE	15,709		11,709
FACILITY NEEDS ASSESSMENT	42,000		
VEHICLE REPLACEMENT	630,304		105,304
VIEVU BODY CAMERAS	45,767		20,767
TASER REPLACEMENT	40,500		-
DATA 911 COMPUTER REPLACEMENT	84,000		-
ANIMAL IMPOUND SHELTER	2,127,897		-
TOTAL PD PROJECTS	4,369,477	-	<u>147,780</u>
<b>PUBLIC WORKS</b>			
NEW RECYCLING CENTER BUILDING	150,000		
VEHICLE REPLACEMENT	250,000		50,000
STREET SWEEPER	217,610		
MOTOR GRADER	148,000		
GRADALL	311,644		311,644
TRACTOR w/ARM BOOM MOWER	100,350		
VEHICLES FOR CODE ENFOECMENT	81,000		25,000
TOTAL PUBLIC WORKS	1,258,604		<u>386,644</u>
<b>PARKS PROJECTS</b>			
HENDERSON PARK	37,420		
PAVILLION AT CPC	83,000		
PARK SIGNAGE	40,000		10,000
PLAYGROUNDS	146,000		
RESTROOMS - LETULLE & DUNCAN	170,000		
REPLACEMENT VEHICLE	55,000		

**City of Bay City  
Capital Improvement Schedule  
FY14-15**

	PROJECT BUDGET AMOUNT	ESTIMATED FY14	PROJECTED FY15
ZTR MOWERS (4)	85,000		34,000
OFFICE LAUNDRY ROOM/RIVERSIDE	15,000		
RIVERSIDE CAMP SHELTER	25,000		
50 AMP UPGRADE - RIVERSIDE	16,000		16,000
<b>TOTAL PARKS PROJECTS</b>	<b>672,420</b>	<b>-</b>	<b>60,000</b>
Total General Fund Projects		-	594,424
<b>FUND 26</b>			
LIBRARY MARQUEE	-		
<b>FUND 61</b>			
<b>UTILITY PROJECTS</b>			
<b>Water Dept</b>			
Equipment Replacement	400,000		200,000
Phase I Water Plant	3,050,000		
Phase II Water Plant	4,000,000		
Katy Tower Rehabilitation	500,000		500,000
REPLACE GRACE ST GENERATOR	143,719		143,719
FIRE HYDRANT & VALVE REHAB	250,000		50,000
<b>Sewer Dept</b>			
CAMERA SYS. TO TV SEWER MAINS	44,390		44,390
LIFT STATION REHAB	375,000		75,000
WATER LINE REPLACEMENT	800,000		
6" WATER LINE & FIRE HYDRANT (WWTP)	30,000		30,000
MSB FENCE REPAIR	18,000		18,000
MSB RENOVATIONS	180,000		
MSB GARAGE/BREAKROOM DOORS	25,177		25,177
MSB ROOF	70,000		
MECHANICS SHOP CEILING COATING	40,000		
<b>TOTAL UTILITY PROJECTS</b>	<b>9,926,286</b>		<b>1,086,286</b>
<b>FUND 64</b>			
<b>AIRPORT PROJECTS</b>			
AIRCRAFT GROUND POWER UNIT	25,000		
COMMERCIAL MOWER	20,000		
PICKUP TRUCK	25,000		25,000
AIRPORT CIP 2015 TxDOT PROGRAM	20,000		20,000
<b>TOTAL AIRPORT PROJECTS</b>	<b>90,000</b>	<b>-</b>	<b>45,000</b>
<b>FUND 81</b>			
<b>IT PROJECTS</b>			
COMPUTER REPLACEMENT PROGRAM	135,000		25,000
INCODE SOFTWARE	17,000		-
SERVERS & STORAGE UPGRADE	80,000		
<b>TOTAL IT PROJECTS</b>	<b>232,000</b>	<b>-</b>	<b>25,000</b>

**City of Bay City  
Capital Improvement Schedule  
FY14-15**

	PROJECT BUDGET AMOUNT	ESTIMATED FY14	PROJECTED FY15
<b>FUND 82</b>			
<b>FACILITIES MAINTENANCE PROJECTS</b>			
BUCKET TRUCK	108,000		108,000
NEW GENERATOR FOR RADIO TOWER	33,043		33,043
TEXAS HAZARD MIGRATION GRANT (25%)	67,632		67,632
<b>Total Maintenance Projects</b>	208,675	-	208,675
<b>TOTAL EXPENDITURES</b>		-	1,959,385

**Capital Projects**

<b>PROJECTS</b>	<b>COST</b>	<b>FUNDING SOURCE</b>
Municipal Court Repairs	10,000	General Fund
Crime Scene Unit	11,709	General Fund
PD Vehicle Replacement	105,304	General Fund
Viewu Body Cameras	25,767	General Fund
Street & Bridge Vehicle Replacement	50,000	General Fund
Code Enforcement Vehicle	25,000	General Fund
Gradall	311,644	General Fund
Park Signage	10,000	General Fund
ZTR Mowers	34,000	General Fund
Riverside AMP upgrade	16,000	General Fund
Equipment Replacement Program	200,000	Utility Fund
Katy Tower Rehab	500,000	Utility Fund
Fire Hydrant & Valve Rehab	50,000	Utility Fund
Sewer Line Camera to TV System	44,390	Utility Fund
Lift Station Rehab	75,000	Utility Fund
Install 6" Water Line & Fire Hydrant WWTP	30,000	Utility Fund
MSB Yard Perimeter Fence Repair	18,000	Utility Fund
MSB Garage Doors/Break room Exit Door	25,177	Utility Fund
Replace Grace Street Generator	143,719	Utility Fund
Vehicle & Equipment Replacement Program - Airport	25,000	Airport Fund
Airport CIP 2015TxDOT Entitlement Program	20,000	Airport Fund
Computer Replacement Program	25,000	IT Fund
Bucket Truck	108,000	Facilities Maint.
Replace Generator for Radio Tower at WWTP	33,043	Facilities Maint

**Capital Projects**

<b>PROJECTS</b>	<b>COST</b>	<b>FUNDING SOURCE</b>
25% Match - Generators, Texas Hazard Migration Grant	67,632	Facilities Maint
Data 911 computer replacement 2018	42,000	General Fund
Data 911 computer replacement 2019	42,000	General Fund
PD Taser Replacement 2016	37,500	General Fund
City Hall Generator 2016	48,300	General Fund
Fire Marshall Truck	25,069	General Fund
Fire Pumper Truck Replacement 2016	600,000	General Fund
Fire Pumper Truck Replacement 2017	600,000	General Fund
PD Facility Needs Assessment 2016	42,000	General Fund
PD Vehicle Replacement 2016	195,000	General Fund
PD Vehicle Replacement 2017	110,000	General Fund
PD Vehicle Replacement 2018	110,000	General Fund
PD Vehicle Replacement 2019	110,000	General Fund
Viewu Body Cameras 2018	12,500	General Fund
Viewu Body Cameras 2019	12,500	General Fund
New Recycling Center 2019		
Recycling 3/4 Ton Truck	25,069	General Fund
Animal Shelter 2017	2,127,897	Bond Issuance
Civic Center Renovation 2016	25,000	General Fund
Civic Center Parking 2018	100,000	General Fund
Street & Bridge Vehicle Replacement 2016	50,000	General Fund
Street & Bridge Vehicle Replacement 2017	50,000	General Fund
Street & Bridge Vehicle Replacement 2018	50,000	General Fund
Street & Bridge Vehicle Replacement 2019	50,000	General Fund
Motor Grader 2016	148,000	General Fund
Tractor w/ Arm Boom Mower 2016	100,350	General Fund

**Capital Projects**

<b>PROJECTS</b>	<b>COST</b>	<b>FUNDING SOURCE</b>
Street Sweeper 2017	217,610	General Fund
Code Enforcement Vehicle 2017	28,000	General Fund
Code Enforcement Vehicle 2019	28,000	General Fund
Henderson Park Temp Pavilion 2016	37,420	General Fund
Community Park Pavilion 2017	83,000	General Fund
Park Signage 2016	10,000	General Fund
Park Signage 2017	10,000	General Fund
Park Signage 2018	10,000	General Fund
Playgrounds	73,000	General Fund
Playgrounds 2017	73,000	General Fund
Playgrounds 2018	73,000	General Fund
LeTulle and Duncan Parks Restrooms 2016	170,000	General Fund
Large SUV 2016	55,000	General Fund
ZTR Mower 2016	17,000	General Fund
ZTR Mower 2017	17,000	General Fund
ZTR Mower 2018	17,000	General Fund
ZTR Mower 2019	17,000	General Fund
Riverside Office/Laundry	15,000	General Fund
Riverside Camp Shelters 2016	25,000	General Fund
Library Marquee 2017	35,000	Library Fund
Equipment Replacement Program 2016	100,000	Utility Fund
Equipment Replacement Program 2018	100,000	Utility Fund
Phase I Water Plant 2018	3,050,000	Utility Fund
Phase II Water Plant 2019	4,000,000	Utility Fund
Fire Hydrant & Valve Rehab 2016	50,000	Utility Fund
Fire Hydrant & Valve Rehab 2017	50,000	Utility Fund



**Capital Projects**

<b>PROJECTS</b>	<b>COST</b>	<b>FUNDING SOURCE</b>
Fire Hydrant & Valve Rehab 2018	50,000	Utility Fund
Fire Hydrant & Valve Rehab 2019	50,000	Utility Fund
Lift Station Rehab 2016	75,000	Utility Fund
Lift Station Rehab 2017	75,000	Utility Fund
Lift Station Rehab 2018	75,000	Utility Fund
Lift Station Rehab 2019	75,000	Utility Fund
Water Line Replacement 2016	400,000	Utility Fund
Water Line Replacement 2018	400,000	Utility Fund
MSB Roof	70,000	Utility Fund
Ceiling Coating - Mechanics Shop	40,000	Utility Fund
MSB Renovations 2017	180,000	Utility Fund
Aircraft Ground Power Unit 2016	25,000	Airport Fund
Commercial Mower 2016	20,000	Airport Fund
Incode Software	17,000	IT Fund
Computer Replacement Program 2016	27,500	IT Fund
Computer Replacement Program 2017	27,500	IT Fund
Computer Replacement Program 2018	27,500	IT Fund
Computer Replacement Program 2019	27,500	IT Fund
Servers & storage Upgrades 2016	80,000	IT Fund

**ENTERPRISE FUNDS**

2014 - 2015 Budget

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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 schedules. This fund includes all revenues and expenses for the operation of water, sewer, sanitation, and airport services.

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**Water & Sewer Utility Fund Summary**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>WATER &amp; SEWER UTILITY OPEARTIONS FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 2,199,471	\$ 2,199,471	\$ 1,839,412	\$ 1,961,582	\$ 1,961,582	\$ 2,507,007
<i>Revenues</i>						
Charges for Services	6,220,000	6,310,264	6,759,500	4,172,179	6,258,269	7,282,170
Fines & Penalties	13,000	13,144	-	-	-	-
Licenes & Permits	68,000	74,073	-	(150)	(225)	-
Miscellaneous	261,214	280,416	815,000	190,809	286,213	1,000
<i>Total Revenue</i>	6,562,214	6,677,898	7,574,500	4,362,838	6,544,257	7,283,170
<i>Operating Expenditures</i>						
General Operation	3,921,652	4,993,016	4,179,048	2,524,911	3,824,013	3,996,106
Water	464,000	443,791	458,060	232,142	348,213	1,471,688
Sewer	1,215,025	1,162,478	1,264,681	651,120	976,562	1,360,492
Warehouse Operations	70,250	67,193	49,100	34,494	51,741	50,200
<i>Total Operating Exenditures</i>	5,670,927	6,666,478	5,950,889	3,442,667	5,200,528	6,878,486
<b>Net Operting Revenue (Expenditures)</b>	891,287	11,419	1,623,611	920,171	1,343,729	404,684
<i>Capitla Expenditures</i>	1,251,346	117,547	1,822,974	532,203	798,305	1,236,286
<b>Net Revenue (Expenditures)</b>	(360,059)	(106,127)	(199,363)	387,968	545,424	(831,602)
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ 1,839,412	\$ 2,093,344	\$ 1,640,049	\$ 2,349,551	\$ 2,507,007	\$ 1,675,405

**Water & Sewer Utility Fund Summary**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>WATER &amp; SEWER UTILITY OPEARTIONS FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 2,199,471	\$ 2,199,471	\$ 1,839,412	\$ 1,961,582	\$ 1,961,582	\$ 2,507,007
Revenues & Transfers In	6,562,214	6,677,898	7,574,500	4,362,838	6,544,257	7,283,170
Total Funds Available	8,761,685	8,877,369	9,413,912	6,324,420	8,505,840	9,790,177
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	6,922,273	6,784,025	7,773,863	3,974,870	5,998,833	8,114,772
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	<b>1,839,412</b>	<b>2,093,344</b>	<b>1,640,049</b>	<b>2,349,551</b>	<b>2,507,007</b>	<b>1,675,405</b>
Unreserved Fund Balance	1,839,412	2,093,344	1,640,049	2,349,551	2,507,007	1,675,405
<b>Fund Total</b>	<b>\$ 8,761,685</b>	<b>\$ 8,877,369</b>	<b>\$ 9,413,912</b>	<b>\$ 6,324,420</b>	<b>\$ 8,505,840</b>	<b>\$ 9,790,177</b>
<b>Net Revenue (Expenditures)</b>	(360,059)	(106,127)	(199,363)	387,968	545,424	(831,602)
<b>Total Expenditures</b>	6,922,273	6,784,025	7,773,863	3,974,870	5,998,833	8,114,772
<b>Capital Expenditures</b>	1,138,846	5,047	1,672,974	432,203	648,305	1,086,286
<b>Operating Expenditures</b>	5,783,427	6,778,978	6,100,889	3,542,667	5,350,528	7,028,486
<b>Target Fund Balance 20% of Operating Expenditures</b>	1,156,685	1,355,796	1,220,178	708,533	1,070,106	1,405,697
<b>Actual Fund Balance</b>	1,839,412	2,093,344	1,640,049	2,349,551	2,507,007	1,675,405
<b>Difference</b>	682,727	737,548	419,871	1,641,017	1,436,901	269,708
<b>Actual Percent of Reserves</b>	31.80%	30.88%	26.88%	66.32%	46.86%	23.84%

## Water &amp; Sewer Utility Fund Summary

Fund - Dept	Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>REVENUE DETAIL</b>							
<b><u>CHARGES FOR SERVICES</u></b>							
61	3315 Water Receipts	\$ 2,900,000	\$ 2,921,520	\$ 3,100,000	\$ 1,904,097	\$ 2,856,145	\$ 3,331,475
61	3320 Commercial Water Sales	12,000	8,624	5,000	3,115	4,672	5,250
61	3325 Water Taps	19,000	19,624	15,000	10,800	16,200	17,000
61	3330 Service Charges	29,000	34,031	32,000	27,054	40,581	36,000
61	3335 Sewer Receipts	3,035,500	3,118,786	3,400,000	2,071,784	3,107,676	3,677,946
61	3340 Sewer Surcharges	6,000	6,529	2,500	7,416	11,124	7,000
61	3345 Sewer Taps	6,500	6,048	5,000	5,600	8,400	7,500
61	3350 Late Fees	212,000	195,102	200,000	142,314	213,471	200,000
	Subtotal	6,220,000	6,310,264	6,759,500	4,172,179	6,258,269	7,282,170
<b><u>FINES &amp; PENALTIES</u></b>							
61	3410 Inspection Dept.-Collections	13,000	13,144	-	-	-	-
	Subtotal	13,000	13,144	-	-	-	-
<b><u>LICENSE &amp; PERMITS</u></b>							
61	3535 Permits & Fees-Bldg. Dept	68,000	74,073	-	(150)	(225)	-
	Subtotal	68,000	74,073	-	(150)	(225)	-
<b><u>MISCELLANEOUS</u></b>							
61	3605 Interest Income	1,000	1,679	1,000	968	1,453	1,000
61	3630 CDBG Grant Revenue	246,444	274,220	799,000	(261)	(391)	-
61	3695 Gain on Disposal of Assets	770	770	-	78,956	118,434	-
61	3698 Over/Short	-	(50)	-	(0)	(0)	-
61	3699 Other Income	13,000	3,798	15,000	111,145	166,718	-
	Subtotal	261,214	280,416	815,000	190,809	286,213	1,000
<b>TOTAL REVENUES</b>		<b>\$ 6,562,214</b>	<b>\$ 6,677,898</b>	<b>\$ 7,574,500</b>	<b>\$ 4,362,838</b>	<b>\$ 6,544,257</b>	<b>\$ 7,283,170</b>

**Water & Sewer Utility Fund Summary**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>WATER &amp; SEWER UTILITY OPERATIONS EXPENDITURE SUMMARY</b>						
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>						
Personnel	\$ 1,326,396	\$ 1,277,887	\$ 1,515,446	\$ 851,957	\$ 1,277,936	\$ 1,677,299
Supplies & Materials	323,600	336,723	346,433	199,319	298,979	339,750
Other Charges & Services	1,189,600	2,127,447	1,601,713	852,479	1,315,365	1,412,963
Repairs & Maintenance	385,820	368,199	420,367	217,095	325,525	403,700
Transfers	2,558,011	2,668,723	2,216,930	1,421,816	2,132,724	3,194,774
Subtotal	5,783,427	6,778,978	6,100,889	3,542,667	5,350,528	7,028,486
Capital Outlay	1,138,846	5,047	1,672,974	432,203	648,305	1,086,286
Total Expenditures	6,922,273	6,784,025	7,773,863	3,974,870	5,998,833	8,114,772
<b>DEPARTMENT SUMMARY</b>						
General Operation	\$ 4,046,101	\$ 5,105,639	\$ 4,329,048	\$ 2,629,301	\$ 3,980,598	\$ 4,346,106
Water	659,000	448,847	\$ 923,925	434,238	651,357	2,165,407
Sewer	2,146,922	1,162,346	\$ 2,471,790	876,837	1,315,137	1,509,882
Wharehouse Operations	70,250	67,193	\$ 49,100	34,494	51,741	93,377
Total Expenditures	\$ 6,922,273	\$ 6,784,025	\$ 7,773,863	\$ 3,974,870	\$ 5,998,833	\$ 8,114,772

## Utility General Operations

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
61-605	<b>Personnel</b>						
61-605	4105 Salaries & Wages	\$ 646,891	\$ 631,030	\$ 754,847	\$ 414,853	\$ 622,279	419,797
61-605	4106 Overtime	53,000	52,356	54,125	47,291	70,936	5,000
61-605	4110 Other Compensation	1,800	1,367	4,800	1,035	1,552	1,375
61-605	4205 FICA Expense	54,351	49,832	62,254	35,089	52,634	32,114
61-605	4210 Retirement	79,234	74,220	90,452	52,607	78,911	45,086
61-605	4215 Workers Compensation	14,722	12,828	18,501	8,273	12,410	7,169
61-605	4225 Health Insurance	113,546	96,874	129,324	62,087	93,131	49,324
61-605	4226 Dental Insurance	4,397	3,775	4,897	2,316	3,474	2,003
61-605	4230 Travel & Training	10,000	8,142	27,442	13,452	20,178	9,000
61-605	4240 Uniforms	4,950	4,464	7,150	6,273	9,410	2,000
61-605	4245 Medical	-	-	5,000	1,897	2,845	5,000
	Subtotal	982,891	934,890	1,158,792	645,174	967,761	577,869
	<b>Supplies &amp; Materials</b>						
61-605	4305 Postage & Freight	33,500	33,358	40,000	22,915	34,373	40,000
61-605	4310 General & Safety Supplies	30,000	28,830	26,500	16,134	24,201	25,800
61-605	4315 Dues & Subs/Pubs	2,000	1,454	3,600	1,602	2,403	3,000
61-605	4318 Safety Supplies	3,000	2,446	7,500	5,506	8,260	7,500
61-605	4320 Fuel - Gasoline & Oil	66,000	60,895	69,833	27,889	41,833	5,000
	Subtotal	134,500	126,982	147,433	74,046	111,069	81,300
	<b>Other Charges &amp; Services</b>						
61-605	4405 General & Unemployment Ins	50,000	39,354	80,000	63,708	95,563	80,000
61-605	4406 Health Ins - City Flex Costs	\$ -	\$ -	-	-	-	-
61-605	4410 Telephone	12,250	11,796	7,250	5,853	8,779	8,800
61-605	4411 Cell Phones/Pagers	5,500	5,258	6,685	3,627	5,440	3,200
61-605	4415 Utilities	-	-	-	-	-	-
61-605	4420 Legal & Professional Fees	7,000	10,450	5,000	546	819	5,000
61-605	4421 Professional Fees	15,000	9,900	25,000	100	150	25,000
61-605	4422 Administrative Fees	-	-	442,413	294,942	442,413	-
61-605	4423 Engineering	40,000	25,546	50,000	31,039	46,559	50,000
61-605	4425 Contracted Services	112,000	108,032	46,038	35,609	53,413	46,038
61-605	4426 Contracted Workforce	-	-	-	-	-	-
61-605	4427 Leases & Rentals	3,000	2,550	-	1,050	1,575	1,000
61-605	4429 Bad Debt Expense	40,000	34,824	40,000	(1,097)	35,000	40,000
61-605	4433 Credit Card Fees	950	755	500	5,235	7,852	7,500
61-605	4435 Depreciation	-	1,059,802	-	-	-	-
61-605	4497 Contingency - Equipment	-	-	-	-	-	-
61-605	4498 Misc Furniture & Equip	-	-	28,140	17,708	26,563	2,500
61-605	4499 Miscellaneous	1,050	923	-	102	153	3,425
	Subtotal	286,750	1,309,189	731,026	458,421	724,278	272,463
	<b>Repairs &amp; Maintenance</b>						
61-605	4505 R & M Furniture & Equipment	44,000	43,040	50,000	18,690	28,035	10,000
61-605	4510 R & M Vehicles	23,500	21,855	20,167	6,074	9,110	5,000
61-605	4515 R & M Building	2,500	64	2,600	691	1,036	2,600
61-605	4520 R & M Communication Equipment	2,000	773	2,100	-	-	2,100
	Subtotal	72,000	65,732	74,867	25,454	38,181	19,700
	<b>Capital Outlay</b>						
61-605	4605 CE - Furniture & Equipment	11,949	5	-	4,080	6,120	200,000
61-605	4620 CE - Infrastructure	-	118	-	310	465	-
	Subtotal	11,949	123	-	4,390	6,585	200,000
	<b>Transfers</b>						
61-605	4711 Transfer to General Fund	74,733	74,733	66,655	44,437	66,655	66,655
61-605	4712 Transfer-Gen.Fd Franchise	303,900	323,269	337,975	208,609	312,913	532,331
61-605	4728 Trans To St Maint & Cons Fd 28	112,500	112,500	150,000	100,000	150,000	150,000
61-605	4763 Transfer To Debt Service	1,635,666	1,755,666	910,950	607,300	910,950	1,541,031
61-605	4765 Transfer To Infor Tech Fund	259,960	234,130	333,665	203,753	305,629	339,187

**Utility General Operations**

<b>Fund - Dept</b>	<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
61-605	4766 Transfer To Equip Maint Fund	45,659	42,832	292,420	174,208	261,312	565,569
61-605	4780 Transfer To Debt Service	125,593	125,593	125,265	83,510	125,265	-
	Subtotal	2,558,011	2,668,723	2,216,930	1,421,816	2,132,724	3,194,774
	Total Expenditures	\$ 4,046,101	\$ 5,105,639	\$ 4,329,048	\$ 2,629,301	\$ 3,980,598	\$ 4,346,106



**Water**

<b>Fund - Dept</b>	<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
	<b>Personnel</b>						
61-610	4105 Salaries & Wages					\$ -	\$ 464,415
61-610	4106 Overtime					-	53,000
61-610	4110 Other Compensation					-	4,800
61-610	4205 FICA Expense					-	39,949
61-610	4210 Retirement					-	56,086
61-610	4215 Workers Compensation					-	13,310
61-610	4225 Health Insurance					-	96,789
61-610	4226 Dental Insurance					-	3,339
61-610	4230 Travel & Training					-	15,000
61-610	4240 Uniforms					-	9,300
	Subtotal	-	-	-	-	-	746,688
	<b>Supplies &amp; Materials</b>						
61-610	4305 Postage & Freight					-	-
61-610	4310 General Supplies	\$ 23,000	\$ 27,466	\$ 24,000	\$ 11,787	\$ 17,681.21	42,000
61-610	4312 Chemical Supplies	34,000	32,634	34,000	18,793	28,190	34,000
61-610	4320 Fuel - Gasoline & Oil					-	40,000
	Subtotal	57,000	60,100	58,000	30,581	45,871	116,000
	<b>Other Charges &amp; Services</b>						
61-610	4411 Cell Phones/Pagers					-	7000
61-610	4415 Utilities	180,000	174,240	141,060	53,643	80,464	150,000
61-610	4419 Engineering Fees					-	50,000
61-610	4420 Legal & Professional Fees	-	-	-	-	-	-
61-610	4421 Professional Fees	31,000	14,803	41,000	14,045	21,067	41,000
61-610	4425 Contracted Services	25,000	21,754	45,000	26,018	39,028	45,000
61-610	4426 Contracted Workforce	-	-	-	-	-	-
61-610	4427 Leases & Rentals	5,000	1,063	5,000	2,284	3,427	5,000
61-610	4497 Contingency						100,000
	Subtotal	241,000	211,860	232,060	95,990	143,986	398,000
	<b>Repairs &amp; Maintenance</b>						
61-610	4505 R & M Furniture & Equipment	58,000	69,022	58,000	32,456	48,684	93,000
61-610	4510 R & M Vehicles	-	-	-	-	-	13,000
61-610	4515 R & M Building	3,000	61	5,000	77	115	-
61-610	4520 R & M Infrastructure	105,000	102,748	105,000	73,038	109,557	105,000
	Subtotal	166,000	171,832	168,000	105,571	158,356	211,000
	<b>Capital Outlay</b>						
61-610	4605 CE - Furniture & Equipment	195,000	5,056	-	2,234	3,350	-
61-610	4620 CE - Infrastructure	-	-	465,865	199,863	299,794	693,719
	Subtotal	195,000	5,056	465,865	202,096	303,144	693,719
	<b>Total Expenditures</b>	<b>\$ 659,000</b>	<b>\$ 448,847</b>	<b>\$ 923,925</b>	<b>\$ 434,238</b>	<b>\$ 651,357</b>	<b>\$ 2,165,407</b>

## Sewer

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
61-615	4105 Salaries & Wages	\$ 236,641	\$ 237,683	\$ 239,488	\$ 132,053	\$ 198,080	\$ 235,748
61-615	4106 Overtime	19,000	19,049	20,000	19,593	29,389	20,000
61-615	4205 FICA Expense	19,311	18,494	19,851	11,881	17,822	19,565
61-615	4210 Retirement	27,300	27,564	28,842	17,242	25,864	27,467
61-615	4215 Workers Compensation	4,740	4,859	5,188	2,666	4,000	4,919
61-615	4225 Health Insurance	32,650	31,889	33,672	19,787	29,680	35,179
61-615	4226 Dental Insurance	1,113	1,091	1,113	678	1,017	1,113
61-615	4230 Travel & Training	1,500	1,281	6,500	1,292	1,938	6,000
61-615	4240 Uniforms	1,250	1,087	2,000	1,590	2,385	2,750
	Subtotal	343,505	342,996	356,654	206,783	310,175	352,742
<b>Supplies &amp; Materials</b>							
61-615	4310 General Supplies	27,500	46,516	25,000	22,034	33,051	25,000
61-615	4312 Chemicals	73,600	73,739	85,000	53,441	80,162	85,000
61-615	4318 Safety Supplies	-	-	-	-	-	450
61-615	4320 Fuel - Gasoline & Oil	16,000	14,825	16,000	8,172	12,258	16,000
	Subtotal	117,100	135,080	126,000	83,647	125,471	126,450
<b>Other Charges &amp; Services</b>							
61-615	4411 Cell Phones/Pagers	2,250	1,606	2,000	906	1,358	3,300
61-615	4415 Utilities	474,500	433,946	404,998	159,298	238,948	275,000
61-615	4419 Engineering Fees						50,000
61-615	4421 Professional Fees	28,000	21,218	60,000	24,659	36,989	60,000
61-615	4425 Contracted Services	115,000	107,416	136,529	98,325	147,487	95,000
61-615	4427 Leases & Rentals	10,000	9,976	12,000	479	719	12,000
61-615	4432 Sludge Hauling					-	121,000
61-615	4497 Contingency						100,000
	Subtotal	629,750	574,162	615,527	283,667	425,500	716,300
<b>Repairs &amp; Maintenance</b>							
61-615	4500 Claims & Damages	-	-	-	79	117.75	-
61-615	4505 R & M Furniture & Equipment	67,900	73,246	87,000	59,469	89,203	87,000
61-615	4510 RM - Vehicles	6,000	5,592	7,500	3,556	5,334	6,000
61-615	4515 R & M Building	7,500	4,923	12,000	5,779	8,668	12,000
61-615	4520 R & M Infrastructure	43,270	26,478	60,000	8,140	12,210	60,000
	Subtotal	124,670	110,239	166,500	77,022	115,416	165,000
<b>Capital Outlay</b>							
61-615	4605 CE - Furniture & Equipment	211,730	-	168,109	119,599	179,399	44,390
61-615	4620 CE - Infrastructure	720,167	(132)	1,039,000	106,118	159,177	105,000
	Subtotal	931,897	(132)	1,207,109	225,717	338,575	149,390
	Total Expenditures	\$ 2,146,922	\$ 1,162,346	\$ 2,471,790	\$ 876,837	\$ 1,315,137	\$ 1,509,882

**Warehouse Operations**

<b>Fund - Dept</b>	<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
	<b>Supplies &amp; Materials</b>						
61-620	4310 General Supplies	\$ 15,000	\$ 14,560	\$ 15,000	\$ 11,045	\$ 16,568	\$ 16,000
	Subtotal	15,000	14,560	15,000	11,045	16,568	16,000
	<b>Other Charges &amp; Services</b>						
61-620	4410 Telephone	11,000	10,627	6,100	4,758	7,137	7,200
61-620	4415 Utilities	13,500	14,383	13,000	6,557	9,836	10,000
61-620	4425 Contracted Services	3,500	3,222	500	836	1,254	4,000
61-620	4427 Leases & Rentals	4,100	4,004	3,500	2,250	3,375	3,000
61-620	4499 Miscellaneous	-	-	-	-	-	2,000
	Subtotal	32,100	32,236	23,100	14,401	21,601	26,200
	<b>Repairs &amp; Maintenance</b>						
61-620	4505 R & M Furniture & Equipment	3,500	2,953	5,000	792	1,188	2,000
61-620	4515 R & M Building	13,650	13,167	6,000	8,256	12,384	6,000
61-620	4520 R & M Infrastructure	6,000	4,277	-	-	-	-
	Subtotal	23,150	20,397	11,000	9,048	13,572	8,000
	<b>Capital Outlay</b>						
61-620	4615 CE - Buildings	-	-	-	-	-	43,177
	Subtotal	-	-	-	-	-	43,177
	<b>Total Expenditures</b>	<b>\$ 70,250</b>	<b>\$ 67,193</b>	<b>\$ 49,100</b>	<b>\$ 34,494</b>	<b>\$ 51,741</b>	<b>\$ 93,377</b>

## Utility Capital Projects

Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Resources:</b>						
Total Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,174,248
<i>Revenues</i>						
Miscellaneous	-	-	-	-	280	-
Transfers	-	-	673,974	-	2,405,459	-
<i>Total Revenue</i>	-	-	673,974	-	2,405,739	-
<i>Operating Expenditures</i>	-	-	-	-	98,840	-
<b>Net Operating Revenue (Expenditures)</b>	-	-	673,974	-	2,306,899	-
<i>Capital Expenditures</i>	-	-	673,974	-	132,651	1,700,000
<b>Net Revenue (Expenditures)</b>	-	-	-	-	2,174,248	(1,700,000)
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 2,174,248	\$ 474,248

**Utility Debt Service Fund**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>UTILITY DEBT SERVICE FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 360,972	\$ 360,972	\$ 365,872	\$ 143,470	\$ 143,470	\$ 145,223
<i>Revenues</i>						
Miscellaneous	1,797,900	1,918,794	1,014,000	676,168	1,014,253	784,650
<i>Total Revenue</i>	1,797,900	1,918,794	1,014,000	676,168	1,014,253	784,650
<i>Operating Expenditures</i>	1,797,900	424,313	1,014,000	-	1,012,500	785,150
<b>Net Operating Revenue (Expenditures)</b>	-	1,494,482	-	676,168	1,753	(500)
<i>Capital Expenditures</i>	-	-	-	-	-	-
<b>Net Revenue (Expenditures)</b>	-	1,494,482	-	676,168	1,753	(500)
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ 360,972	\$ 1,855,454	\$ 365,872	\$ 819,638	\$ 145,223	\$ 144,723

## Utility Debt Service Fund

Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>UTILITY DEBT SERVICE FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 360,972	\$ 360,972	\$ 365,872	\$ 143,470	\$ 143,470	\$ 145,223
Revenues & Transfers In	1,797,900	1,918,794	1,014,000	676,168	1,014,253	784,650
Total Funds Available	2,158,872	2,279,766	1,379,872	819,638	1,157,723	929,873
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	1,797,900	424,313	1,014,000	-	1,012,500	785,150
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	<b>360,972</b>	<b>1,855,454</b>	<b>365,872</b>	<b>819,638</b>	<b>145,223</b>	<b>144,723</b>
<b>Fund Total</b>	<b>\$ 2,158,872</b>	<b>\$ 2,279,766</b>	<b>\$ 1,379,872</b>	<b>\$ 819,638</b>	<b>\$ 1,157,723</b>	<b>\$ 929,873</b>
<b>Net Revenue (Expenditures)</b>	-	1,494,482	-	676,168	1,753	(500)

**Utility Debt Service**

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>							
<b>Revenues</b>							
63	3605 Interest	\$ -	\$ 894	\$ -	\$ 168	\$ 253	
63	3711 Transfer from General Fund	162,234	162,234	103,050	68,700	103,050	86,312
63	3761 Transfer from Utility Fund	1,635,666	1,755,666	910,950	607,300	910,950	698,339
	<b>Total Revenues</b>	<b>\$ 1,797,900</b>	<b>\$ 1,918,794</b>	<b>\$ 1,014,000</b>	<b>\$ 676,168</b>	<b>\$ 1,014,253</b>	<b>\$ 784,650</b>
<b>Expenditures</b>							
63	Other Charges & Services	\$ 2,000	\$ 500	\$ 2,000	\$ -	\$ 500	\$ -
63	Transfers	-	35,000	-	-	-	-
63	Debt Service	1,795,900	388,813	1,012,000	-	1,012,000	785,150
	<b>Subtotal</b>	<b>1,797,900</b>	<b>424,313</b>	<b>1,014,000</b>	<b>-</b>	<b>1,012,500</b>	<b>785,150</b>
	<b>Total Expenditures</b>	<b>\$ 1,797,900</b>	<b>\$ 424,313</b>	<b>\$ 1,014,000</b>	<b>\$ -</b>	<b>\$ 1,012,500</b>	<b>\$ 785,150</b>
<b>EXPENDITURE DETAIL</b>							
<b>Other Charges &amp; Services</b>							
63-625	4420 Debt Fees	\$ 2,000	\$ 500	\$ 2,000	\$ -	\$ 500	\$ -
	<b>Subtotal</b>	<b>2,000</b>	<b>500</b>	<b>2,000</b>	<b>-</b>	<b>500</b>	<b>-</b>
<b>Transfers</b>							
63-625	4780 Transfer To Debt Service Fund	-	35,000	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>							
63-625	4805 Principal	1,750,000	-	755,000	-	755,000	545,000
63-625	4810 Interest	45,900	305,496	257,000	-	257,000	239,650
63-625	4811 Amortization Expense	-	83,316	-	-	-	-
63-625	4820 Paying Agent Fees	-	-	-	-	-	500
	<b>Subtotal</b>	<b>1,795,900</b>	<b>388,813</b>	<b>1,012,000</b>	<b>-</b>	<b>1,012,000</b>	<b>785,150</b>
	<b>Total Expenditures</b>	<b>\$ 1,797,900</b>	<b>\$ 424,313</b>	<b>\$ 1,014,000</b>	<b>\$ -</b>	<b>\$ 1,012,500</b>	<b>\$ 785,150</b>

## Bay City Municipal Airport

Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>MUNICIPAL AIRPORT FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 72,366	\$ 72,366	\$ 67,219	\$ 164,917	\$ 164,917	\$ 236,164
<i>Revenues</i>						
Miscellaneous	109,466	113,593	85,900	68,826	103,239	133,000
Transfers	62,464	62,464	120,464	80,309	120,464	120,464
Other Revenue/Sources	163,000	375,912	155,000	146,855	220,283	221,000
Cost of Fuel	(139,000)	(174,027)	(120,000)	(108,503)	(162,754)	(148,067)
<i>Total Revenue</i>	195,930	377,942	241,364	187,488	281,232	326,397
<i>Operating Expenditures</i>	164,077	281,825	184,806	98,606	147,909	191,025
<b>Net Operating Revenue (Expenditures)</b>	31,853	96,117	56,558	88,882	133,323	135,372
<i>Capital Expenditures</i>	37,000	3,566	78,000	41,384	62,076	40,000
<b>Net Revenue (Expenditures)</b>	(5,147)	92,551	(21,442)	47,498	71,247	95,372
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ 67,219	\$ 164,917	\$ 45,777	\$ 212,415	\$ 236,164	\$ 331,536



## Bay City Municipal Airport

Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>MUNICIPAL AIRPORT FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 72,366	\$ 72,366	\$ 67,219	\$ 164,917	\$ 164,917	\$ 236,164
Revenues & Transfers In	195,930	377,942	241,364	187,488	281,232	326,397
Total Funds Available	268,296	450,308	308,583	352,405	446,149	562,561
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	201,077	285,391	262,806	139,990	209,985	231,025
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	<b>67,219</b>	<b>164,917</b>	<b>45,777</b>	<b>212,415</b>	<b>236,164</b>	<b>331,536</b>
<b>Fund Total</b>	<b>\$ 268,296</b>	<b>\$ 450,308</b>	<b>\$ 308,583</b>	<b>\$ 352,405</b>	<b>\$ 446,149</b>	<b>\$ 562,561</b>
<b>Net Revenue (Expenditures)</b>	(5,147)	92,551	(21,442)	47,498	71,247	95,372

## Bay City Municipal Airport

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>REVENUE DETAIL</b>							
<b><u>MISCELLANEOUS</u></b>							
64	3605 Interest Income	\$ -	\$ 21	\$ -	\$ 29	\$ 43	\$ -
64	3620 T-Hanger Rental Fees	80,000	80,973	75,200	52,746	79,120	77,400
64	3625 Rental Fees	-	-	-	-	-	18,600
64	3630 Tie Down Fees	2,190	2,330	-	555	833	2,000
64	3640 TX Dept. of Transportation	24,475	27,468	10,000	7,541	11,311	35,000
64	3695 Gain On Disposal Of Assets	-	-	-	2,086	3,129	-
64	3699 Other Income	2,801	2,801	700	5,869	8,804	-
	Subtotal	109,466	113,593	85,900	68,826	103,239	133,000
<b><u>TRANSFERS</u></b>							
64	3711 Transfer from General Fd	62,464	62,464	120,464	80,309	120,464	120,464
	Subtotal	62,464	62,464	120,464	80,309	120,464	120,464
<b><u>OTHER REVENUES/SOURCES</u></b>							
64	3804 Contributed Capital	-	211,921	-	-	-	-
64	3805 Jet Fuel	78,000	80,722	80,000	89,329	133,994	135,000
64	3810 Aviation Fuel	85,000	83,006	75,000	56,868	85,302	85,000
64	3815 Aviation Oil	-	264	-	658	987	1,000
	Subtotal	163,000	375,912	155,000	146,855	220,283	221,000
<b><u>COST OF FUEL</u></b>							
64	5325 Cost: Jet Fuel	(84,000)	(90,233)	(60,000)	(77,667)	(116,500)	(90,450)
64	5330 Cost: Aviation Fuel	(55,000)	(83,794)	(60,000)	(30,836)	(46,254)	(56,950)
64	5335 Cost: Aviation Oil	-	-	-	-	-	(667)
	Subtotal	(139,000)	(174,027)	(120,000)	(108,503)	(162,754)	(148,067)
<b>TOTAL REVENUES</b>		<b>\$ 195,930</b>	<b>\$ 377,942</b>	<b>\$ 241,364</b>	<b>\$ 187,488</b>	<b>\$ 281,232</b>	<b>\$ 326,397</b>

## Bay City Municipal Airport

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
64-705	4105 Salaries & Wages	\$ 59,165	\$ 57,560	\$ 61,617	\$ 39,391	\$ 59,087	\$ 65,005
64-705	4106 Overtime	2,000	820	5,000	638	957	5,000
64-705	4205 FICA	4,909	4,233	5,096	3,068	4,602	5,037
64-705	4206 Unemployment Tax	-	-	-	-	-	2,000
64-705	4210 Retirement	6,874	6,272	7,404	4,554	6,830	7,519
64-705	4215 Workers Compensation	1,352	1,359	1,249	1,057	1,586	1,194
64-705	4225 Health Insurance	8,307	7,759	11,795	6,045	9,067	6,125
64-705	4226 Dental Insurance	445	306	445	240	360	445
64-705	4230 Travel & Training	4,500	4,254	6,000	1,469	2,204	6,000
64-705	4240 Uniforms	500	384	500	795	1,193	200
	Subtotal	88,052	82,947	99,106	57,258	85,887	98,525
<b>Supplies &amp; Materials</b>							
64-705	4305 Postage & Freight	200	116	300	138	207	300
64-705	4310 General & Safety Supplies	4,000	11,299	4,000	2,463	3,694	3,000
64-705	4315 Dues, Memberships & Sub	575	575	1,000	275	413	2,000
64-705	4320 Fuel - Gas & Oil	3,200	2,913	3,000	2,403	3,605	3,600
64-705	4405 General & Unemployment Ins.	27,100	25,434	32,100	10,183	15,275	32,100
	Subtotal	35,075	40,337	40,400	15,463	23,194	41,000
<b>Other Charges &amp; Services</b>							
64-705	4410 Telephone	4,200	4,009	3,000	2,021	3,031	3,000
64-705	4411 Cell Phones/Pagers	1,000	731	1,000	637	955	1,000
64-705	4415 Utilities	14,000	12,632	16,000	7,595	11,392	12,000
64-705	4419 Engineering Services	-	-	-	550	825	5,000
64-705	4420 Legal & Professional Fees	2,750	4,434	1,000	2,113	3,170	3,000
64-705	4425 Contracted Services	3,000	2,263	2,800	560	840	4,000
64-705	4427 Lease & Rentals	-	1,838	-	-	-	-
64-705	4433 Credit Card Fees	4,500	4,276	4,500	3,972	5,958	5,000
64-705	4498 Misc Furniture & Equip	-	-	-	-	-	-
64-705	4499 Miscellaneous	-	-	1,000	-	-	-
	Subtotal	29,450	147,118	29,300	17,447	26,171	33,000
<b>Repairs &amp; Maintenance</b>							
64-705	4505 R & M Furniture & Equipment	7,000	9,358	9,000	3,499	5,248	6,000
64-705	4510 R & M Vehicles	1,000	773	1,000	3,910	5,865	2,000
64-705	4515 R & M Building	1,500	1,025	1,000	1,029	1,544	2,500
64-705	4520 R & M Infrastructure	2,000	267	5,000	-	-	8,000
	Subtotal	11,500	11,424	16,000.00	8,438	12,657	18,500
<b>Capital Outlay</b>							
64-705	4605 CE - Furniture & Equipment	34,500	1,261	20,000	41,384	62,076	25,000
64-705	4615 CE - Buildings	2,500	2,305	-	-	-	-
64-705	4620 Infrastructure	-	-	58,000	-	-	15,000
	Subtotal	37,000	3,566	78,000	41,384	62,076	40,000
	Total Expenditures	\$ 201,077	\$ 285,391	\$ 262,806	\$ 139,990	\$ 209,985	\$ 231,025

**Debt Service Fund**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>DEBT SERVICE FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 11,276	\$ 11,275	\$ 12,197	\$ 30,568	\$ 30,568	\$ 84,001
<i>Revenues</i>						
Taxes	295,938	297,384	405,447	379,705	405,222	404,970
Miscellaneous	-	4,095,744	-	169	253	-
Transfers	597,981	395,481	2,019,823	158,357	581,802	1,578,000
<i>Total Revenue</i>	893,919	4,788,610	2,425,270	538,230	987,277	1,982,970
<i>Operating Expenditures</i>	892,998	4,769,317	933,344	39,899	933,844	1,975,488
<b>Net Operating Revenue (Expenditures)</b>	921	19,293	1,491,926	498,332	53,433	7,482
<i>Capital Expenditures</i>	-	-	-	-	-	-
<b>Net Revenue (Expenditures)</b>	921	19,293	1,491,926	498,332	53,433	7,482
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ 12,197	\$ 30,568	\$ 1,504,123	\$ 528,899	\$ 84,001	\$ 91,483

**Debt Service Fund**

<b>Classification</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>DEBT SERVICE FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ 11,276	\$ 11,275	\$ 12,197	\$ 30,568	\$ 30,568	\$ 84,001
Revenues & Transfers In	893,919	4,788,610	2,425,270	538,230	987,277	1,982,970
Total Funds Available	905,195	4,799,885	2,437,467	568,798	1,017,845	2,066,971
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	892,998	4,769,317	933,344	39,899	933,844	1,975,488
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	<b>12,197</b>	<b>30,568</b>	<b>1,504,123</b>	<b>528,899</b>	<b>84,001</b>	<b>91,483</b>
<b>Fund Total</b>	<b>\$ 905,195</b>	<b>\$ 4,799,885</b>	<b>\$ 2,437,467</b>	<b>\$ 568,798</b>	<b>\$ 1,017,845</b>	<b>\$ 2,066,971</b>
<b>Net Revenue (Expenditures)</b>	921	19,293	1,491,926	498,332	53,433	7,482

**Debt Service**

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>							
<u>Revenues</u>							
80	3105 Property Tax	\$ 295,938	\$ 286,009	\$ 397,947	\$ 369,685	\$ 391,978	\$ 397,470
80	3110 Delinquent Tax	-	6,576	4,000	6,360	7,894	4,000
80	3125 Property Tax - P&I	-	4,800	3,500	3,660	5,350	3,500
80	3605 Interest	-	274	-	169	253	-
80	3650 Bond Proceeds	-	4,030,000	-	-	-	-
80	3651 Bond Premium	-	65,470	-	-	-	-
80	3711 Transfer from General Fund	175,900	175,900	112,270	74,847	456,537	1,172,169
80	3761 Transfer from Utility Fund	125,593	125,593	125,265	83,510	125,265	405,831
80	3763 Transfer From Fund 63	-	35,000	-	-	-	-
80	3775 Transfer from Sanitation	296,488	58,988	1,782,288	-	-	-
	Total Revenues	\$ 893,919	\$ 4,788,610	\$ 2,425,270	\$ 538,230	\$ 987,277	\$ 1,982,970
<u>Expenditures</u>							
	Debt Service	\$ 892,998	\$ 4,769,317	\$ 933,344	\$ 39,899	\$ 933,844	\$ 1,975,488
	Subtotal	892,998	4,769,317	933,344	39,899	933,844	1,975,488
	Total Expenditures	\$ 892,998	\$ 4,769,317	\$ 933,344	\$ 39,899	\$ 933,844	\$ 1,975,488
<b>EXPENDITURE DETAIL</b>							
<u>Debt Service</u>							
80-800	4805 Principal	\$ 648,000	\$ 445,500	\$ 704,000	\$ -	\$ 704,000	\$ 1,560,000
80-800	4806 Payment To Escrow	-	3,960,250	-	-	-	-
80-800	4810 Interest	243,998	241,068	228,344	38,899	228,344	415,488
80-800	4820 Paying Agent Fees	1,000	1,000	1,000	1,000	1,500	-
80-800	4824 Bond Issue Costs	-	121,499	-	-	-	-
		892,998	4,769,317	933,344	39,899	933,844	1,975,488
	Total Expenditures	\$ 892,998	\$ 4,769,317	\$ 933,344	\$ 39,899	\$ 933,844	\$ 1,975,488

**CITY OF BAY CITY, TEXAS**  
**Fiscal Year 2015**

**Certificates of Obligation****Series 2009**

Sanitation Equipment

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance Outstanding September 30th</b>
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	-
<b>Total</b>	<b>5,000,000</b>	<b>990,700</b>	<b>5,990,700</b>	

**Tax & Revenue Certificates of Obligation****Series 2010**

Streets, partks, airport, civic center, etc.

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance Outstanding September 30th</b>
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	-
<b>Total</b>	<b>3,300,000</b>	<b>1,628,933</b>	<b>4,928,933</b>	

**CITY OF BAY CITY, TEXAS**  
**Fiscal Year 2015**

**Tax & Revenue Certificates of Obligation****Series 2012**

Equipment Improvements (Seimens)

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance Outstanding September 30th</b>
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	-
<b>Total</b>	<b>9,530,000</b>	<b>2,446,242</b>	<b>11,976,242</b>	

**Tax Note****Series 2013**

Fire Truck

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance Outstanding September 30th</b>
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	-
<b>Total</b>	<b>642,000</b>	<b>33,145</b>	<b>675,145</b>	



**CITY OF BAY CITY, TEXAS**  
**Fiscal Year 2015**

**General Obligation Refunding Bonds****Series 2013**

2003 GO Bonds &amp; 2004 CO's for Street Improvements

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance Outstanding September 30th</b>
2013	-	-	-	5,125,000
2013	1,130,000	40,575	1,170,575	3,995,000
2014	330,000	69,850		
2015	335,000	66,550	401,550	(335,000)
2016	340,000	63,200	403,200	(675,000)
2017	345,000	59,800	404,800	(1,020,000)
2018	355,000	52,900	407,900	(1,375,000)
2019	360,000	45,800	405,800	(1,735,000)
2020	370,000	38,600	408,600	(2,105,000)
2021	375,000	31,200	406,200	(2,480,000)
2022	385,000	23,700	408,700	(2,865,000)
2023	395,000	16,000	411,000	(3,260,000)
2024	405,000	8,100	413,100	(3,665,000)
<b>Total</b>	<b>5,125,000</b>	<b>516,275</b>	<b>5,241,425</b>	

**Tax & Revenue Certificates of Obligation****Series 2014**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance Outstanding September 30th</b>
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	-
	<b>3,995,000</b>	<b>1,378,365</b>	<b>5,373,365</b>	

**CITY OF BAY CITY, TEXAS**  
**Fiscal Year 2015**

**Total Debt Service**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Balance Outstanding September 30th</b>
2009	-	52,775	52,775	5,000,000
2010	435,000	158,325	593,325	7,865,000
2011	520,000	316,488	836,488	7,345,000
2012	570,000	257,385	827,385	6,775,000
2013	2,223,000	586,915	2,809,915	19,849,000
2014	1,564,000	548,436	2,112,436	14,620,000
2015	2,105,000	655,138	2,760,138	16,510,000
2016	2,187,000	590,659	2,777,659	14,323,000
2017	1,848,000	543,705	2,391,705	12,475,000
2018	1,904,000	497,238	2,401,238	10,571,000
2019	1,931,000	446,281	2,377,281	8,640,000
2020	1,300,000	390,523	1,690,523	7,340,000
2021	1,330,000	354,298	1,684,298	6,010,000
2022	1,375,000	317,173	1,692,173	4,635,000
2023	1,415,000	278,023	1,693,023	3,220,000
2024	1,460,000	237,723	1,697,723	1,760,000
2025	1,085,000	195,698	1,280,698	675,000
2026	1,125,000	160,423	1,285,423	(450,000)
2027	1,160,000	122,873	1,282,873	(1,610,000)
2028	395,000	82,735	477,735	(2,005,000)
2029	415,000	67,360	482,360	(2,420,000)
2030	430,000	50,290	480,290	(2,850,000)
2031	190,000	32,600	222,600	(3,040,000)
2032	200,000	25,000	225,000	(3,240,000)
2033	210,000	17,000	227,000	(3,450,000)
2034	215,000	8,600	223,600	(3,665,000)
<b>Total</b>	<b>27,592,000</b>	<b>6,993,659</b>	<b>34,585,659</b>	

## INTERNAL SERVICE FUNDS SUMMARY

	Information Technology Fund	Maintenance Fund	Total
<b><u>RESOURCES</u></b>			
Total beginning fund balance	\$ 108,248	\$ (2,687)	\$ 105,561
<b><u>REVENUES</u></b>			
Total Revenues	606,814	903,979	1,510,793
<b>TOTAL FUNDS AVAILABLE</b>	<b>715,062</b>	<b>901,292</b>	<b>1,616,354</b>
<b><u>EXPENDITURES</u></b>			
Personnel	268,507	545,835	814,342
Supplies & Materials	30,200	32,100	62,300
Other Charges & Services	247,607	39,650	287,257
Repairs & Maintenance	16,000	63,000	79,000
Subtotal	562,314	680,585	1,242,899
Capital Outlay	44,500	223,394	267,894
<b>TOTAL EXPENDITURES</b>	<b>606,814</b>	<b>903,979</b>	<b>1,510,793</b>
<b><u>ENDING FUND BALANCE</u></b>			
Total ending fund balance	\$ 108,248	\$ (2,687)	\$ 105,561
<b>FUND TOTAL</b>	<b>\$ 715,062</b>	<b>\$ 901,292</b>	<b>\$ 1,616,354</b>

## Information Technology (IT)

Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>INFORMATION TECHNOLOGY FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ -	\$ -	\$ -	\$ 111,489	\$ 111,489	\$ 108,248
<i>Revenues</i>						
Miscellaneous	522,165	470,509	667,330	407,577	611,365	610,449
<i>Total Revenue</i>	522,165	470,509	667,330	407,577	611,365	610,449
<i>Operating Expenditures</i>						
	323,665	355,615	545,832	336,495	504,743	585,449
<b>Net Operating Revenue (Expenditures)</b>	198,500	114,893	121,498	71,081	106,622	25,000
<i>Capital Expenditures</i>						
	198,500	3,404	121,500	73,242	109,863	25,000
<b>Net Revenue (Expenditures)</b>	-	111,489	(2)	(2,161)	(3,241)	-
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ -	\$ 111,489	\$ (2)	\$ 109,328	\$ 108,248	\$ 108,248

## Information Technology (IT)

Classification	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>INFORMATION TECHNOLOGY FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ -	\$ -	\$ -	\$ 111,489	\$ 111,489	\$ 108,248
Revenues & Transfers In	522,165	470,509	667,330	407,577	611,365	610448.7709
Total Funds Available	522,165	470,509	667,330	519,066	722,854	718,697
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	522,165	359,020	667,332	409,737	614,606	610448.7709
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	-	<b>111,489</b>	<b>(2)</b>	<b>109,328</b>	<b>108,248</b>	<b>108,248</b>
<b>Fund Total</b>	<b>\$ 522,165</b>	<b>\$ 470,509</b>	<b>\$ 667,330</b>	<b>\$ 519,066</b>	<b>\$ 722,854</b>	<b>\$ 718,697</b>
<b>Net Revenue (Expenditures)</b>	-	111,489	(2)	(2,161)	(3,241)	-

**Information Technology (IT)**

<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>Revenue Summary</b>						
3605 Interest	-	3	-	2	4	-
3699 Misc Revenue	2,245	2,246	-	69	103	-
3711 Transfer From General Fund	259,960	234,130	333,665	203,753	305,629	305,224
3761 Transfer From Utility Fund	259,960	234,130	333,665	203,753	305,629	305,224
	<u>522,165</u>	<u>470,509</u>	<u>667,330</u>	<u>407,577</u>	<u>611,365</u>	<u>610,449</u>

## Information Technology (IT)

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
81-805	4105 Salaries & Wages	\$ 164,599	\$ 174,097	\$ 165,726	\$ 100,659	\$ 150,988	\$ 177,298
81-805	4106 Overtime	2,000	1,497	4,500	2,236	3,355	2,000
81-805	4205 FICA	12,630	12,033	13,022	7,772	11,657	13,908
81-805	4210 Retirement	17,830	17,953	18,921	11,734	17,600	19,525
81-805	4215 Workers Compensation	686	409	1,054	274	411	1,015
81-805	4225 Health Insurance	29,895	24,153	25,302	15,392	23,089	26,435
81-805	4226 Dental Insurance	890	666	668	418	626	668
81-805	4230 Travel & Training	10,000	9,631	14,650	1,173	1,760	15,000
81-805	4240 Uniforms	850	165	100	-	-	400
	Subtotal	239,380	240,604	243,943	139,658	209,486	256,249
<b>Supplies &amp; Materials</b>							
81-805	4305 Postage & Freight	200	81	100	91	137	200
81-805	4310 General Supplies	36,460	70,200	25,000	17,527	26,290	15,000
81-805	4315 Dues & Subs/Pubs	1,700	1,184	1,500	1,251	1,876	2,000
81-805	4320 Fuel & Oil	4,000	3,690	5,000	1,686	2,529	3,000
	Subtotal	42,360	75,155	31,600	20,554	30,831	20,200
<b>Other Charges &amp; Services</b>							
81-805	4405 General & Unemployment Ins	2,350	2,352	2,500	3,807	5,710	3,800
81-805	4410 Telephone	3,185	2,665	3,540	1,883	2,824	3,000
81-805	4411 Cell Phones/Pagers	2,840	2,647	3,250	1,431	2,147	2,200
81-805	4420 Legal & Professional	1,250	1,023	500	-	-	500
81-805	4425 Contracted Services	28,740	27,833	212,107	158,988	238,483	260,000
81-805	4427 Lease & Rentals	-	-	-	-	-	1,000
81-805	4435 Depreciation	-	2,705	-	-	-	-
81-805	4460 Advertising	60	60	-	-	-	-
81-805	4498 Misc Furniture & Equip	-	-	5,000	(100)	(150)	2,500
	Subtotal	38,425	39,284	226,897	166,009	249,014	273,000
<b>Repairs &amp; Maintenance</b>							
81-805	4505 RM Equipment	2,500	311	42,392	9,839	14,758	35,000
81-805	4510 Vehicles	1,000	262	1,000	436	654	1,000
	Subtotal	3,500	573	43,392	10,274	15,412	36,000
<b>Capital Outlay</b>							
81-805	4605 Furniture & Equipment	198,500	3,404	121,500	73,242	109,863	25,000
81-805	4625 Software & Technology	-	-	-	-	-	-
	Subtotal	198,500	3,404	121,500	73,242	109,863	25,000
	Total Expenditures	\$ 522,165	\$ 359,020	\$ 667,332	\$ 409,737	\$ 614,606	\$ 610,449

**Maintenance Fund**

<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>MAINTENANCE FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ -	\$ 10,924	\$ 43	\$ 6,592	\$ 6,592	\$ (2,687)
<i>Revenues</i>						
Miscellaneous	228,610	214,616	526,099	312,906	469,359	903,979
<i>Total Revenue</i>	228,610	214,616	526,099	312,906	469,359	903,979
<i>Operating Expenditures</i>						
Equipment Maintenance	228,610	218,948	247,723	148,698	223,046	250,536
Facility Maintenance	-	-	317,848	170,394	255,591	430,049
<i>Total Operating Expenditures</i>	228,610	218,948	565,571	319,091	478,637	680,585
<b>Net Operating Revenue (Expenditures)</b>	-	(4,332)	(39,472)	(6,186)	(9,278)	223,394
<i>Capital Expenditures</i>	-	-	-	-	-	223,394
<b>Net Revenue (Expenditures)</b>	-	(4,332)	(39,472)	(6,186)	(9,278)	-
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	\$ -	\$ 6,592	\$ (39,429)	\$ 406	\$ (2,687)	\$ (2,687)



**Maintenance Fund**

<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>MAINTENANCE FUND SUMMARY</b>						
<b>Resources:</b>						
Total Beginning Balance	\$ -	\$ 10,924	\$ 43	\$ 6,592	\$ 6,592	\$ (2,687)
Revenues & Transfers In	228,610	214,616	526,099	312,906	469,359	903,979
Total Funds Available	228,610	225,540	526,142	319,498	475,951	901,292
<b>Uses/Deductions</b>						
Expenditures & Transfers Out	228,610	218,948	565,571	319,091	478,637	903,979
<b>Ending Fund Balance</b>						
Total Ending Fund Balance	43	6,592	(39,429)	406	(2,687)	(2,687)
<b>Fund Total</b>	<b>\$ -</b>	<b>\$ 6,592</b>	<b>\$ (39,429)</b>	<b>\$ 406</b>	<b>\$ (2,687)</b>	<b>\$ (2,687)</b>
<b>Net Revenue (Expenditures)</b>	<b>-</b>	<b>(4,332)</b>	<b>(39,472)</b>	<b>(6,186)</b>	<b>(9,278)</b>	<b>-</b>

**Maintenance Fund**

<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>Revenue Summary</b>						
3605 Interest	\$ -	\$ 3	\$ -	\$ 3	\$ 4	\$ -
3699 Other Income	315	455	-	216	324	-
3711 Transfer from General Fund	136,977	128,494	233,679	138,480	207,720	366,500
3761 Transfer from Utility Fund	45,659	42,832	292,420	174,208	261,312	537,479
3775 Transfer from Sanitation	45,659	42,832	-	-	-	-
<b>Total Revenues</b>	<b>\$ 228,610</b>	<b>\$ 214,616</b>	<b>\$ 526,099</b>	<b>\$ 312,906</b>	<b>\$ 469,359</b>	<b>\$ 903,979</b>

**Maintenance Fund**

<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>FUNCTION AND CLASSIFICATION SUMMARY</b>						
Personnel	\$ 200,945	\$ 198,123	\$ 492,286	\$ 268,995	\$ 403,493	\$ 546,135
Supplies & Materials	16,780	13,813	37,933	22,475	33,713	25,600
Other Charges & Services	3,385	5,727	22,185	20,958	31,437	53,479
Repairs & Maintenance	7,500	1,286	13,167	6,663	9,995	61,500
Subtotal	228,610	218,948	565,571	319,091	478,637	686,714
Capital Outlay	-	-	-	-	-	208,675
Total Expenditures	228,610	218,948	565,571	319,091	478,637	895,389
<b>DEPARTMENT SUMMARY</b>						
Equipment	\$ 228,610	\$ 218,948	\$ 247,723	\$ 148,698	\$ 223,046	\$ 242,836
Building	-	-	317,848	170,394	255,591	652,553
Total Expenditures	\$ 228,610	\$ 218,948	\$ 565,571	\$ 319,091	\$ 478,637	\$ 895,389

## Equipment Maintenance

Fund - Dept	Account	FY13 Budget	FY13 Actual	FY14 Budget	Actual as of 5/31/14	FY14 Estimate	FY15 Budget
<b>Personnel</b>							
82-905	4105 Salaries & Wages	\$ 136,620	\$ 136,823	\$ 136,062	\$ 88,283	\$ 132,425	\$ 145,564
82-905	4106 Overtime	5,250	4,461	5,000	3,066	4,598	4,500
82-905	4205 FICA	10,490	10,023	10,791	6,763	10,145	11,518
82-905	4210 Retirement	15,224	15,548	15,679	10,404	15,605	16,171
82-905	4215 Workers Compensation	3,716	3,166	3,221	2,134	3,201	3,130
82-905	4225 Health Insurance	24,277	24,228	25,302	16,111	24,166	26,435
82-905	4226 Dental Insurance	668	668	668	445	668	668
82-905	4230 Travel & Training	3,000	2,310	5,000	105	158	3,000
82-905	4240 Uniforms	1,700	895	2,150	1,018	1,527	1,450
	Subtotal	200,945	198,123	203,873	128,329	192,494	212,436
<b>Supplies &amp; Materials</b>							
82-905	4305 Postage & Freight	100	32	-	-	-	-
82-905	4310 General Supplies & Mtls	12,680	11,197	23,100	12,311	18,467	12,000
82-905	4318 Safety Supplies					-	150
82-905	4320 Fuel & Oil	4,000	2,584	5,000	1,803	2,704	4,000
	Subtotal	16,780	13,813	28,100	14,114	21,171	16,150
<b>Other Charges &amp; Services</b>							
82-905	4405 General & Unemployment Ins	1,215	1,144	5,000	3,595	5,393	5,000
82-905	4411 Cell Phones/Pagers	1,250	801	1,250	448	672	1,250
82-905	4425 Contracted Services	920	160	2,000	1,423	2,135	2,000
82-905	4435 Depreciation Expense	-	3,622	-	-	-	-
	Subtotal	3,385	5,727	8,250	5,467	8,200	8,250
<b>Repairs &amp; Maintenance</b>							
82-905	4505 Equipment	5,000	643	5,000	500	750	4,000
82-905	4510 Vehicles	2,500	643	2,500	288	432	2,000
		7,500	1,286	7,500	788	1,181	6,000
	Total Expenditures	\$ 228,610	\$ 218,948	\$ 247,723	\$ 148,698	\$ 223,046	\$ 242,836

**Building Maintenance**

<b>Fund - Dept</b>	<b>Account</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>Actual as of 5/31/14</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
	<b>Personnel</b>						
82-910	4105 Salaries & Wages			\$ 187,544	\$ 95,137	\$ 142,706	\$ 227,741
82-910	4106 Overtime			6,125	2,805	4,208	3,000
82-910	4205 FICA			14,816	7,314	10,971	17,805
82-910	4210 Retirement			21,527	11,066	16,599	24,996
82-910	4215 Workers Compensation			8,596	3,948	5,922	8,482
82-910	4225 Health Insurance			37,889	17,515	26,272	41,340
82-910	4226 Dental Insurance			1,224	593	890	1,336
82-910	4230 Travel & Training			7,942	820	1,230	5,500
82-910	4240 Uniforms			2,750	1,468	2,202	3,500
	Subtotal	-	-	288,413	140,666	210,999	333,699
	<b>Supplies &amp; Materials</b>						
82-910	4305 Postage & Freight			-	-	-	-
82-910	4310 General Supplies			4,000	4,381	6,572	4,000
82-910	4318 Safety Supplies			-	-	-	450
82-910	4320 Fuel - Gasoline & Oil			5,833	3,979	5,969	5,000
	Subtotal	-	-	9,833	8,361	12,541	9,450
	<b>Other Charges &amp; Services</b>						
82-910	4405 General & Unemployment Ins			-	985	1,478	-
82-910	4411 Cell Phones/Pagers			1,935	810	1,215	2,900
82-910	4425 Contracted Services			12,000	13,696	20,544	39,829
82-910	4427 Lease & Rentals			-	-	-	2,500
	Subtotal	-	-	13,935	15,492	23,237	45,229
	<b>Repairs &amp; Maintenance</b>						
82-910	4505 Equipment			500	433	650	1,000
82-910	4510 Vehicles			5,167	542	813	4,500
82-910	4515 Building			-	4,900	7,350	50,000
	Subtotal	-	-	5,667	5,875	8,813	55,500
	<b>Capital Outlay</b>						
82-910	4605 Furniture & Equipment			-	-	-	175,632
82-910	4615 CE - Buildings			-	-	-	33,043
	Subtotal	-	-	-	-	-	208,675
	<b>Total Expenditures</b>						
		\$ -	\$ -	\$ 317,848	\$ 170,394	\$ 255,591	\$ 652,553

**CITY OF BAY CITY, TEXAS  
2014-2015 BUDGET**

**Summary of Personnel Staffing Positions**

(Full-Time Equivalent Positions)

(Part Time Positions are coded)

<b>Fund/Department Position Title</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
<b>GENERAL FUND:</b>					
<b><u>City Secretary</u></b>					
City Secretary	1.00	1.00	1.00	1.00	1.00
Deputy City Secretary	1.00	1.00	1.00	1.00	1.00
Personnel	1.00	1.00	1.00	1.00	1.00
Election Workers	0.13	0.13	0.13	0.13	0.13
Subtotal	3.13	3.13	3.13	3.13	3.13
<b><u>Administration Council</u></b>					
Mayor	1.00	1.00	1.00	1.00	1.00
Council Members	0.15	0.15	0.15	0.15	0.15
Administrative Assistant	1.00	1.00	1.25	1.00	1.00
Public Relations Manager			-	1.00	1.00
Summer Interns	-	-	0.69	0.69	-
Subtotal	2.15	2.15	3.09	3.84	3.15
<b><u>Municipal Court</u></b>					
Municipal Court Administrator	1.00	1.00	1.00	1.00	1.00
Juvenile Case Manager	1.00	1.00	1.00	1.00	1.00
Custodian				0.54	0.50
Court Clerk	2.00	2.00	2.00	2.00	2.00
Subtotal	4.00	4.00	4.00	4.54	4.50
<b><u>Finance</u></b>					
Finance Director	1.00	1.00	1.00	1.00	1.00
Payroll Administrator	1.00	1.00	1.00	1.00	1.00
Finance Clerk	1.00	1.00	1.00	1.00	1.00
Accounting Clerk	1.00	1.00	1.00	1.00	1.00
Subtotal	4.00	4.00	4.00	4.00	4.00
<b><u>Code Enforcement</u></b>					
Building Inspector	-	-	1.00	1.00	-
Code Enforcement Officers	-	-	2.00	2.00	2.00
Fire Marshall	-	-	-	-	-
Subtotal	-	-	3.00	3.00	2.00
<b><u>Police</u></b>					
Police Chief	1.00	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	2.00	2.00
Lieutenants	2.00	2.00	2.00	2.00	2.00
Sergeants	7.00	7.00	7.00	8.00	8.00
Corporals	4.00	4.00	4.00	5.00	5.00
Detectives	4.00	4.00	4.00	5.00	5.00
Patrol Officers	16.00	16.00	18.00	16.00	16.00
Identification Technicians	2.00	2.00	2.00	2.00	2.00

<b>Fund/Department Position Title</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
Victim's Service Coordinator	1.00	1.00	0.54	1.00	1.00
Communications Coordinator	1.00	1.00	1.00	-	-
Police Dispatchers	9.00	9.00	9.00	10.00	10.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Records Clerk / Communications Supervisor	1.00	1.00	1.00	1.00	1.00
Animal Control Officers	2.00	2.00	2.00	2.00	2.00
Custodian	1.00	1.00	0.54	-	-
Clerk	-	-	-	-	-
School Crossing Guards	0.19	0.19	-	-	-
Subtotal	53.19	53.19	54.08	56.00	56.00
<b><u>Animal Impoundment</u></b>					
Animal Impound Manager	1.00	1.00	1.00	1.00	1.00
Maintenance Technician	1.00	1.00	2.00	2.00	2.00
Subtotal	2.00	2.00	3.00	3.00	3.00
<b><u>Fire</u></b>					
Fire Dispatcher	1.00	1.00	1.00	1.00	1.00
Subtotal	1.00	1.00	1.00	1.00	1.00
<b><u>Public Works</u></b>					
Supervisor	1.00	1.00	-	-	1.00
Office Manager	1.00	1.00	1.00	1.00	1.00
Field Foreman	1.00	1.00	-	-	-
Foremen	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	2.00	2.00	2.00
Crew Leader	1.00	1.00	1.00	1.00	1.00
Maintenance Technician II	-	-	1.00	-	1.00
Maintenance Technician I	3.00	3.00	3.00	-	-
Equipment Operator	1.00	1.00	2.00	3.00	3.00
Truck Drivers	3.00	3.00	3.00	2.00	2.00
Craftsman	1.00	1.00	1.00	2.00	2.00
Carpenters	1.00	1.00	-	-	-
Custodian	1.00	1.00	1.00	1.00	1.00
Building Inspector	-	-	-	-	1.00
Chip Site Attendent	-	-	1.00	1.00	1.00
	16.00	16.00	17.00	14.00	17.00
<b><u>Recycling Center</u></b>					
Recycling Center Manager	-	-	1.00	1.00	1.00
Temp Recycling Center Attendant	-	-	-	-	0.83
Recycling Center Attendant (3 part time emp)	-	-	1.44	1.44	1.44
Subtotal	-	-	2.44	2.44	3.27
<b><u>Service Center</u></b>					
Janitor/Maintenance	1.00	1.00	1.00	1.00	1.00
Subtotal	1.00	1.00	1.00	1.00	1.00
<b><u>Parks</u></b>					
Parks & Recreation Supervisor	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	1.00
Maintenance Foreman	2.00	2.00	2.00	1.00	1.00

<b>Fund/Department Position Title</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
Maintenance	4.00	4.00	3.00	3.00	3.00
Summer Recreation	-	-	-	-	-
Subtotal	8.00	8.00	7.00	6.00	6.00
<b><u>Riverside Park</u></b>					
Park Superintendent	1.00	1.00	1.00	1.00	1.00
Maintenance Technician	-	-	-	-	0.27
Secretary	1.00	1.00	1.00	1.00	1.00
Subtotal	2.00	2.00	2.00	2.00	2.27
<b><u>Recreation</u></b>					
Summer Recreation	0.76	0.76	0.76	0.76	0.76
Part Time Summer Help					0.54
Subtotal	0.76	0.76	0.76	0.76	1.30
<b><u>Swimming Pool Program</u></b>					
Lifeguards - Part-time (Lap swim) - 2 emp			-	1.85	0.58
Lifeguards - Part-time - 12 emp					3.72
Head Lifeguards - Part-time - 2 emp			-		1.24
Pool Manager - Part-time - 1 emp			-	1.00	0.48
Subtotal			-	2.85	6.02
<b><u>Library</u></b>					
Library Director	1.00	1.00	-	-	-
Library Branch Manager	0.25	0.25	-	-	-
Library Coordinator	-	-	-	-	-
Library Helper	5.00	5.00	-	-	-
Subtotal	6.25	6.25	-	-	-
<b>Total General Fund</b>	<b>87.48</b>	<b>87.48</b>	<b>105.50</b>	<b>107.56</b>	<b>113.64</b>
<b>ECONOMIC DEVELOPMENT FUND:</b>					
Executive Director	1.00	1.00	-	-	-
Secretary	1.00	1.00	-	-	-
Clerk	1.00	1.00	-	-	-
<b>Total Economic Development Fund</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LIBRARY FUND</b>					
Library Director	-	-	1.00	1.00	1.00
Library Branch Manager	-	-	0.25	0.25	0.25
Library Helper	-	-	5.00	6.00	4.75
Summer Helper	-	-	-	0.25	-
<b>Total Library Fund</b>	<b>-</b>	<b>-</b>	<b>6.25</b>	<b>7.50</b>	<b>6.00</b>
<b>UTILITY FUND:</b>					
<b><u>General Division</u></b>					
Public Works Director	-	-	1.00	1.00	1.00
Assistant Public Works Director	1.00	1.00	1.00	1.00	1.00
Utility/Street Superintendent	1.00	1.00	1.00	1.00	-
Water/Wastewater Supervisor	1.00	1.00	-	-	-
Construction Inspector					1.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Office Manager	1.00	1.00	-	-	-
Clerks/Cashiers	2.00	2.00	2.00	2.00	2.00
Utility Secretary	1.00	1.00	1.00	1.00	1.00



<b>Fund/Department Position Title</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
Meter Reader	4.00	4.00	2.00	2.00	2.00
Subtotal	12.00	12.00	9.00	9.00	9.00
<b><u>Water Department</u></b>					
Crew Leader				1.00	2.00
Utility Foreman	1.00	1.00	1.00	1.00	1.00
Equipment Operator	2.00	2.00	2.00	2.00	1.00
Equipment Operator/Meter Serviceman	1.00	1.00	1.00	1.00	-
Maintenance Technician II	1.00	1.00	1.00	1.00	4.00
Maintenance Technician I	4.00	4.00	3.50	3.50	6.00
Vactor Truck Driver	1.00	1.00	2.00	1.00	1.00
Truck Drivers	4.00	4.00	1.00	1.00	-
Subtotal	14.00	14.00	11.50	11.50	15.00
<b><u>Sewer Department</u></b>					
WWTP Operator	1.00	1.00	1.00	1.00	1.00
WWTP Operators	4.00	4.00	3.00	3.00	3.00
Wastewater Supervisor	1.00	1.00	1.00	1.00	1.00
Lab Tech / Environmental Admin Assistant	-	-	-	-	-
Subtotal	6.00	6.00	5.00	5.00	5.00
<b><u>Data Processing</u></b>					
IT Manager	1.00	1.00	-	-	-
IT Technician	1.00	1.00	-	-	-
Electrical Supervisor	1.00	1.00	-	-	-
Subtotal	3.00	3.00	-	-	-
<b><u>Electrical</u></b>					
Master Electrician	1.00	1.00	-	-	-
Electrical Apprentice	1.00	1.00	-	-	-
Subtotal	2.00	2.00	-	-	-
<b><u>Inspection</u></b>					
Building Inspector	1.00	1.00	-	-	-
Code Enforcement Officers	2.00	2.00	-	-	-
Subtotal	3.00	3.00	-	-	-
<b><u>Equipment Maintenance</u></b>					
Lead Mechanic	-	-	-	-	-
Mechanics	-	-	-	-	-
Subtotal	-	-	-	-	-
<b>Total Utility Fund</b>	<b>40.00</b>	<b>40.00</b>	<b>25.50</b>	<b>25.50</b>	<b>29.00</b>
<b>AIRPORT FUND:</b>					
Airport Manager	-	-	1.00	1.00	1.00
Head Lineman	1.00	1.00	1.00	1.00	-
Airport Operations Supervisor	-	-	-	-	1.00
<b>Total Airport Fund</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>SANITATION FUND:</b>					
<b><u>Sanitation Administration</u></b>					
Sanitation Supervisor	1.00	1.00	-	-	-
Secretary	1.00	1.00	-	-	-
Mechanic	-	-	-	-	-

<b>Fund/Department Position Title</b>	<b>FY13 Budget</b>	<b>FY13 Actual</b>	<b>FY14 Budget</b>	<b>FY14 Estimate</b>	<b>FY15 Budget</b>
Subtotal	2.00	2.00	-	-	-
<b><u>Sanitation Residential</u></b>					
Sanitation Truck Drivers	6.00	6.00	-	-	-
Mechanic	-	-	-	-	-
Subtotal	6.00	6.00	-	-	-
<b><u>Sanitation Commercial</u></b>					
Sanitation Truck Drivers	2.00	2.00	-	-	-
Subtotal	2.00	2.00	-	-	-
<b><u>Sanitation Recycling</u></b>					
Recycle Center Manager	1.00	1.00	-	-	-
Part-time Staff	1.28	1.28	-	-	-
Subtotal	2.28	2.28	-	-	-
<b><u>Transfer Station</u></b>					
Transfer Station Foreman	1.00	1.00	1.00	-	-
Transfer Station Attendant	1.00	1.00	1.00	-	-
Truck Driver	-	1.00	1.00	-	-
Subtotal	2.00	3.00	3.00	-	-
<b>Total Sanitation Fund</b>	<b>14.28</b>	<b>15.28</b>	<b>3.00</b>	<b>-</b>	<b>-</b>
<b>INTERNAL SERVICE FUNDS:</b>					
<b><u>Data Processing</u></b>					
IT Manager	-	-	1.00	1.00	1.00
IT Technician	-	-	1.00	1.00	1.00
IT Analyst	-	-	1.00	1.00	1.00
Subtotal	-	-	3.00	3.00	3.00
<b><u>Maintenance</u></b>					
<b><u>Equipment</u></b>					
Lead Mechanic	1.00	1.00	1.00	1.00	1.00
Mechanics	3.00	3.00	2.00	2.00	2.00
Subtotal	4.00	4.00	3.00	3.00	3.00
<b><u>Building</u></b>					
Supervisor	-	-	-	1.00	1.00
Master Electrician	-	-	1.00	1.00	1.00
Electrical Apprentice	-	-	1.00	1.00	1.00
Maintence Tech	-	-	2.00	2.00	2.00
Carpenter	-	-	1.00	1.00	1.00
	-	-	5.00	6.00	6.00
<b>Total Internal Service Funds</b>	<b>4.00</b>	<b>4.00</b>	<b>11.00</b>	<b>12.00</b>	<b>12.00</b>
<b>TOTAL FTE's</b>	<b>149.76</b>	<b>150.76</b>	<b>153.25</b>	<b>154.56</b>	<b>162.64</b>

BCCDC  
Fiscal Year 2014-2015 Budget

Classification	Proposed						
	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	YTD Actual April 2014	FY 2014 Estimate	FY 2015 Budget
Lease Income	75,600	75,600	75,600.00	75,600	75,600.00	75,600	75,600
3225 · Sales Tax Collections	1,122,713	1,095,000	1,146,995.83	1,115,000	642,440.91	1,140,000	1,187,500
3300 · BDC Income	10,069	12,000	8,692.55	8,500	7,250.23	14,500	8,500
3615 · Interest Income	2,957	5,000	3,244.55	2,500	3,183.63	6,367	2,500
3699 · Other Income	500		1,000.00		0.00	0	
<b>Total Income</b>	<b>1,211,839</b>	<b>1,187,600</b>	<b>\$ 1,235,532.93</b>	<b>1,201,600</b>	<b>\$ 728,474.77</b>	<b>1,236,468</b>	<b>1,274,100</b>
<b><u>415-Administrative</u></b>							
4105 · Salaries and Wages	129,378	140,565	131,928.79	155,000	86,112.85	147,622	155,000
4106 · Other Compensation	1,855	1,800	1,762.15	2,000	1,003.07	1,720	2,000
4205 · Payroll Taxes	9,695	11,503	10,227.33	12,000	6,664.38	11,425	12,000
4206 · Unemployment Taxes	537		125.30	200	-69.25	200	600
4210 · Retirement Expense	13,204	13,270	14,163.69	17,050	7,960.26	13,646	17,050
4215 · Workers Compensation Insurance	596	700	533.00	500	0.00	658	700
4225 · Employee Health Insurance	17,770	20,000	16,654.26	18,000	9,072.98	15,554	18,000
4230 · Travel & Training	952	2,060	824.69	2,000	1,880.08	2,500	2,500
4305 · Postage & Freight	176	927	32.54	300	8.52	150	300
4310 · General Supplies	1,182	2,472	2,281.66	2,400	1,163.28	2,400	2,400
4315 · Dues & Subscriptions	3,854	4,113	3,890.28	3,560	2,050.70	3,515	3,560
4330 · Vehicle Expense	4,686	5,099	4,717.61	5,200	1,929.95	3,308	4,000
New Vehicle (GMC Acadia)				30,000	35,293.41	35,293	-
4405 · General Insurance	7,650	1,500	1,833.19	600	1,271.09	1,500	600
4410 · Telephone	2,862	3,152	5,208.32	3,000	2,208.94	3,787	4,500
4415 · Utilities	7,795	7,601	6,791.38	7,000	1,372.14	5,000	7,000
4420 · Legal & Professional Fees	28,283	6,798	15,500.00	16,500	10,000.00	20,000	16,500
4425 · Contracted Services	5,352	5,150	4,789.46	4,800	2,891.40	4,957	4,800
4427 · Equipment Rentals	2,964	3,400	3,080.44	3,000	1,696.73	2,909	3,000
4455 · Printed Materials	1,092	1,545	1,235.38	1,500	792.03	1,358	1,500
4460 · Advertising	3,694	1,391	3,049.50	2,800	2,286.47	3,920	2,800
4497 · Business Meals	2,278	1,978	1,576.05	1,900	637.25	1,092	1,900
4498 · Misc. Furniture & Equipment	985	-	768.30	1,000	826.53	1,000	1,000
4499 · Miscellaneous	679	1,545	2,102.50	1,000	39.20	1,000	1,500
4505 · Repairs & Maintenance Equipment	388	1,545	166.23	-	50.00	353	-
Wells Fargo Principal Pmt	241,064	\$ 252,620	0.00	294,894	220,477.74	294,894	301,770
4810 · Interest Expense	150,749	\$ 139,133	210,996.35	62,913	47,877.36	62,913	56,037
<b>Total Administrative</b>	<b>639,720</b>	<b>629,867</b>	<b>444,238.40</b>	<b>649,117</b>	<b>445,497.11</b>	<b>642,673</b>	<b>621,017</b>
<b><u>420-Prospect Development</u></b>							
4230 · Travel & Training	869	6,180	4,802.50	6,180	2,829.70	4,851	6,180
4305 · Postage & Freight	0	927	0.00	900	0.00	27	900
4425 · Contracted Services	0	12,360	9,869.00	12,360	-	12,360	12,360
4450 · Promotional Items	394	1,030	1,019.60	1,030	2,328.39	3,992	1,030
4460 · Advertising	8,194	13,905	3,709.80	43,825	14,826.84	35,000	16,000
4497 · Business Meals	348	4,120	281.40	4,120	106.39	1,500	4,120
4499 · Miscellaneous	1,189	3,605	402.00	3,605	119.40	3,605	3,605
<b>Total Prospect Development</b>	<b>10,994</b>	<b>42,127</b>	<b>\$ 20,084.30</b>	<b>72,020</b>	<b>\$ 20,210.72</b>	<b>61,335</b>	<b>44,195</b>
<b><u>485-Project Expenses</u></b>							
4001 · Mat Cty Economi Dev Corp	60,883	61,060	60,883.00	61,060	0.00	61,060	65,000

BCCDC  
Fiscal Year 2014-2015 Budget

Classification	FY 2012 Actual	FY 2013 Budget	FY 2013 Actual	FY 2014 Budget	YTD Actual April 2014	FY 2014 Estimate	Proposed
							FY 2015 Budget
4007 · Home Buyers' Assistance Program	0	2,000	0.00	-	0.00	0	-
4011 · U of H - Coastal Plains	20,000	20,100	20,000.00	20,000	0.00	20,100	20,100
4012 · Main Street	48,001	50,000	0.00	25,000	0.00	25,000	25,000
4018 · Business Assistance Center	4,356	20,000	4,850.94	20,000	2,353.29	20,000	20,000
4019 · Training Center Expenses	7,977	-	38,760.25	-	-10,991.55	0	-
4445 · Builders Incentive Program	0		0.00	100,000	14,094.00	24,161	100,000
Bowling Alley			25,000.00	-	0.00	0	-
9 ER's Incentive			25,000.00	25,000		25,000	25,000
4446 · Job Incentives (Applebee's)	0		225,000.00	25,000	0.00	25,000	25,000
4447 · Bay City United ED Plan	4,118	50,000	4,950.86	50,000	0.00	20,000	50,000
CED Insurance and Maint.	75,527	75,000	95,510.53	75,000	18,199.77	75,000	100,000
<b>Total Project Expenses</b>	220,862	\$ 278,160	\$ 499,955.58	\$ 401,060	\$ 23,655.51	\$ 295,321.14	\$ 430,100
<b>Total Expenses</b>	\$ 871,575	\$ 950,154	\$ 964,278	\$ 1,122,197	\$ 489,363	\$ 999,329	\$ 1,095,312