

CITY OF BAYTOWN  
Q1 2023  
QUARTERLY FINANCIAL  
REPORT  
Ending December 31, 2022

# First Quarter Financial Report

City of Baytown - Period Ending December 31, 2022

Q1 2023

## QUARTER IN REVIEW

Fund	Beginning Fund Balance / Working Capital	+ Revenue	- Expenses	= Ending Fund Balance / Working Capital
General <sup>FB</sup>	\$ 43,251,471	83,939,388	35,077,912	\$ 92,112,947
Hotel/Motel Occupancy Tax <sup>FB</sup>	\$ 2,773,561	344,225	894,060	\$ 2,223,726
Water & Sewer <sup>WC</sup>	\$ 7,539,217	12,349,739	12,272,196	\$ 7,616,761
Sanitation <sup>WC</sup>	\$ 815,430	1,719,082	930,073	\$ 1,604,440
Storm Water <sup>WC</sup>	\$ 3,056,954	1,051,228	1,154,091	\$ 2,954,091
Aquatics <sup>WC</sup>	\$ (160,705)	53,801	466,320	\$ (573,224)
Streets <sup>FB</sup>	\$ 7,829,655	1,390,505	2,634,202	\$ 6,585,959

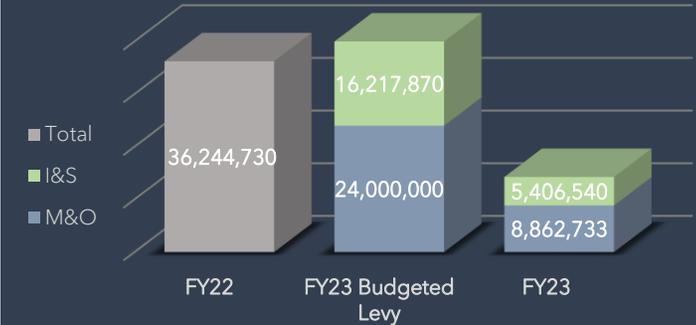


General Fund Budget Received  
\$128,842,691 / \$83,939,388  
**65.15%**



General Fund Budget Spent  
\$149,387,334 / \$35,077,912  
**23.48%**

## FYTD Property Tax Collections



## Sales Tax Receipts(Cash Basis)



Unspent Bond Proceeds  
**\$73,407,217**

## Investments (Book Value)

Security Type	Balance	Earnings
Agency	\$ 10,009,184	\$ 81,733
Agency	32,749,883	265,044
Commercial Paper	29,745,097	283,733
Texpool/TexSTAR	202,454,893	1,606,614
US Govt	4,851,095	70,976
<b>Total</b>	<b>\$ 279,810,153</b>	<b>\$ 2,308,100</b>

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Fund	FY23 Budget	FY23 Revenue	Balance	% Received	Indicator
101 - General Fund	\$ 128,842,691	\$ 83,939,388	\$ 44,903,304	65.15%	▲
201 - Municipal Ct Special Revenue	223,974	49,539	174,435	22.12%	■
206 - CCPD II Fund	2,406,995	636,675	1,770,321	26.45%	▲
207 - FIRE/EMS Special District	2,438,185	647,887	1,790,297	26.57%	▲
209 - Parks & Recreation	70,590	6,000	64,590	8.50%	▼
210 - HAZMAT/Homeland Security	196,757	-	196,757	0.00%	▼
211 - Street Maintenance	4,804,086	1,390,505	3,413,580	28.94%	▲
215 - Municipal Development District	8,292,097	2,109,453	6,182,644	25.44%	▲
216 - Tax Increment Reinvestment	3,025,000	1,026,821	1,998,179	33.94%	▲
225 - Forfeitures - Police Fund	98,278	17,260	81,018	17.56%	■
226 - Family & Youth Program	599,672	122,669	477,003	20.46%	■
227 - Library Special Revenue	-	89	(89)		
228 - Police Academy/Range	35,065	-	35,065	0.00%	▼
231 - Odd & Trust Fund	564,195	69,994	494,201	12.41%	▼
232 - Hotel/Motel Occupancy Tax	1,672,408	344,225	1,328,183	20.58%	■
241 - HIDTA	995,960	1	995,959	0.00%	▼
266 - Library Special Revenue Fund	38,500	10,042	28,458	26.08%	▲
270 - CDBG Fund	768,477	7,774	760,703	1.01%	▼
280 - Summer Job Program	50,000	-	50,000	0.00%	▼
296 - Baytown Nature Center	97,667	43,108	54,560	44.14%	▲
298 - Wetlands Research Center	298,453	64,971	233,482	21.77%	■
299 - Wetland Center Escrow	99,800	10,434	89,367	10.45%	▼
324 - Public Safety Facility	-	461,181	(461,181)		
350 - Capital Replacement	7,848,500	1,918,125	5,930,375	24.44%	■
351 - General Capital - CIPF	18,150,000	4,698,154	13,451,846	25.89%	▲
401 - General Fund Debt Service	27,291,935	8,120,056	19,171,879	29.75%	▲
500 - Sanitation Fund	8,263,319	1,719,082	6,544,236	20.80%	■
502 - Aquatics	3,648,700	53,801	3,594,899	1.47%	▼
505 - Storm Water Utility	4,082,156	1,051,228	3,030,929	25.75%	▲
510 - Baytown Area Water Authority	15,345,160	4,177,054	11,168,106	27.22%	▲
511 - BAWA Debt Service	4,483,294	1,120,823	3,362,470	25.00%	▲
518 - BAWA CIPF Fund	-	250,000	(250,000)		
520 - Water & Sewer Fund	47,376,410	12,349,739	35,026,671	26.07%	▲

## Performance Indicators

Favorable	▲	> = 25%
Monitor	■	> = 15% and < 25%
Unfavorable	▼	< 15%

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City of Baytown - Period Ending December 31, 2022

Fund	FY23 Budget	FY23 Revenue	Balance	% Received	Indicator
522 - Water & Sewer Interest & Sinking	12,700,988	2,715,016	9,985,972	21.38%	■
527 - Water & Sewer - CIPF	18,072,500	4,500,000	13,572,500	24.90%	■
529 - Water & Sewer Impact Fees	2,504,864	335,845	2,169,019	13.41%	▼
540 - Bayland Island Fund	55,027	13,761	41,266	25.01%	▲
Total	<u>\$ 325,441,702</u>	<u>\$ 133,980,699</u>	<u>\$ 191,461,003</u>		

# First Quarter Financial Report

City of Baytown - Period Ending December 31, 2022

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Fund	FY23 Budget	FY23 Expenses	Balance	% Spent	Indicator
101 - General Fund	\$ 149,387,334	\$ 35,077,912	\$ 114,309,422	23.48%	■
201 - Municipal Ct Special Revenue	302,889	38,793	264,095	12.81%	▲
206 - CCPD II Fund	3,156,836	1,682,935	1,473,901	53.31%	▼
207 - FIRE/EMS Special District	2,568,111	817,866	1,750,245	31.85%	▼
209 - Parks & Recreation	341,000	32,525	308,475	9.54%	▲
210 - HAZMAT/Homeland Security	574,382	54,222	520,160	9.44%	▲
211 - Street Maintenance	6,101,839	2,634,202	3,467,637	43.17%	▼
215 - Municipal Development District	12,336,351	3,232,976	9,103,374	26.21%	▼
216 - Tax Increment Reinvestment	3,298,375	859,514	2,438,862	26.06%	▼
225 - Forfeitures - Police Fund	447,888	153,595	294,293	34.29%	▼
226 - Family & Youth Program	630,155	178,770	451,385	28.37%	▼
227 - Library Special Revenue		-	-		
228 - Police Academy/Range	158,050	-	158,050	0.00%	▲
231 - Odd & Trust Fund	951,308	176,895	774,413	18.59%	■
232 - Hotel/Motel Occupancy Tax	3,653,299	894,060	2,759,239	24.47%	■
241 - HIDTA	1,368,109	704,489	663,620	51.49%	▼
266 - Library Special Revenue Fund	112,601	7,076	105,525	6.28%	▲
270 - CDBG Fund	4,253,929	2,879,887	1,374,042	67.70%	▼
280 - Summer Job Program	66,923	-	66,923	0.00%	▲
296 - Baytown Nature Center	307,952	33,219	274,733	10.79%	▲
298 - Wetlands Research Center	360,428	75,210	285,218	20.87%	■
299 - Wetland Center Escrow	372,283	16,666	355,617	4.48%	▲
324 - Public Safety Facility	50,693,304	48,617,180	2,076,124	95.90%	▼
350 - Capital Replacement	15,641,908	5,037,180	10,604,728	32.20%	▼
351 - General Capital - CIPF	70,620,147	12,410,347	58,209,800	17.57%	■
401 - General Fund Debt Service	26,423,903	(1,568)	26,425,471	-0.01%	▲
500 - Sanitation Fund	8,084,215	930,073	7,154,142	11.50%	▲
502 - Aquatics	4,201,883	466,320	3,735,564	11.10%	▲
505 - Storm Water Utility	5,582,216	1,154,091	4,428,125	20.67%	■
510 - Baytown Area Water Authority	16,692,769	2,894,110	13,798,659	17.34%	■
511 - BAWA Debt Service	-	806,647	(806,647)		
518 - BAWA CIPF Fund	4,812,006	3,523,762	1,288,244	73.23%	▼
520 - Water & Sewer Fund	50,042,864	12,272,196	37,770,668	24.52%	■

## Performance Indicators

Favorable	▲	< = 15%
Monitor	■	> = 15% and < 25%
Unfavorable	▼	> 25%

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City of Baytown - Period Ending December 31, 2022

Fund	FY23 Budget	FY23 Expenses	Balance	% Spent	Indicator
522 - Water & Sewer Interest & Sinking	12,221,309	1,496,946	10,724,363	12.25%	▲
527 - Water & Sewer - CIPF	56,233,267	5,179,786	51,053,481	9.21%	▲
529 - Water & Sewer Impact Fees	21,741,322	2,042,720	19,698,602	9.40%	▲
540 - Bayland Island Fund	34,795	-	34,795	0.00%	▲
Total	<u>\$ 533,775,949</u>	<u>\$ 146,380,601</u>	<u>\$ 387,395,348</u>		

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## GENERAL FUND

Period Ending December 31, 2022

	Budget	CY Actual	Balance	%	PY Actual	CY to PY Change \$
<b>Revenues</b>						
General Property Tax	\$ 24,000,000	\$ 8,862,733	\$ 15,137,267	37%	\$ 8,305,936	\$ 556,797
Sales and Use Tax	20,677,000	5,317,090	15,359,910	26%	4,760,785	556,305
Franchise Fees	4,640,917	835,992	3,804,925	18%	1,103,129	(267,137)
Industrial District Agreements (IDAs)	66,500,000	66,182,454	317,546	100%	56,461,360	9,721,093
Payment in Lieu of Tax	410,000	84,193	325,807	21%	-	84,193
Licenses & Permits	2,652,467	426,578	2,225,889	16%	508,586	(82,008)
Intergovernmental	1,173,933	437,008	736,925	37%	12,689	424,319
Charges for Services	2,487,976	623,267	1,864,709	25%	585,558	37,709
Fines & Forfeitures	1,649,405	290,544	1,358,861	18%	328,132	(37,588)
Special Assessment	284,610	-	284,610	0%	77,440	(77,440)
Miscellaneous	1,158,970	200,800	958,170	17%	144,994	55,806
Transfers In	3,207,413	678,728	2,528,685	21%	344,965	333,764
<b>Total Revenues</b>	<b>128,842,691</b>	<b>83,939,388</b>	<b>44,903,304</b>	<b>65%</b>	<b>72,633,574</b>	<b>11,305,814</b>
<b>Expenditures</b>						
General Government	32,769,751	7,961,074	24,808,677	24%	6,460,882	1,500,192
Public Safety	60,972,516	14,355,784	46,616,732	24%	13,114,101	1,241,683
Public Works	7,347,267	1,497,428	5,849,839	20%	1,583,128	(85,700)
Health & Welfare	5,690,055	1,037,978	4,652,077	18%	850,408	187,570
Culture & Leisure	12,701,187	3,021,324	9,679,863	24%	850,408	2,170,916
<b>Total Operating Expenditures</b>	<b>119,480,777</b>	<b>27,873,588</b>	<b>91,607,189</b>	<b>23%</b>	<b>22,858,927</b>	<b>5,014,661</b>
Capital Outlay	1,652,628	625,685	1,026,943	38%	1,987,294	(1,361,609)
Transfers Out	28,253,930	6,578,639	21,675,291	23%	6,021,604	557,035
<b>Total Expenditures</b>	<b>149,387,334</b>	<b>35,077,912</b>	<b>114,309,422</b>	<b>23%</b>	<b>30,867,824</b>	<b>4,210,088</b>
Net Change	(20,544,643)	48,861,476			41,765,750	
Beg. Fund Balance	43,223,672	43,251,471			51,640,361	
<b>End. Fund Balance</b>	<b>\$ 22,679,029</b>	<b>\$ 92,112,947</b>			<b>\$ 93,406,111</b>	

City has a 60-90 day fund balance policy

*FB Policy:	19,640,676	4,581,960
FB Over Policy:	3,038,354	87,530,987

Unaudited financials

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## HOTEL/MOTEL OCCUPANCY TAX Period Ending December 31, 2022

	Budget	CY Actual	Balance	%	PY Actual	CY to PY Change \$
<b>Revenues</b>						
Hotel/Motel Tax	\$ 1,650,075	\$ 344,225	\$ 1,305,850	21%	\$ 369,878	\$ (25,653)
Misc. Revenue	22,333	-	22,333	0%	2,514	(2,514)
<b>Total Revenues</b>	<b>1,672,408</b>	<b>344,225</b>	<b>1,328,183</b>	<b>21%</b>	<b>372,392</b>	<b>(28,167)</b>
<b>Expenditures</b>						
Arts	76,600	2,581	74,019	3%	41,376	2,366,134
Promotional	2,690,393	340,173	2,350,220	13%	137,976	1,059,554
Historical	115,000	-	115,000	0%	6,026	108,068
Convention Center	771,306	551,306	220,000	71%	644,297	117,895
<b>Total Expenditures</b>	<b>3,653,299</b>	<b>894,060</b>	<b>2,759,239</b>	<b>24%</b>	<b>829,674</b>	<b>64,385</b>
Net Change	(1,980,891)	(549,835)			(457,282)	
Beg. Fund Balance	2,251,550	2,773,561			2,584,240	
<b>End. Fund Balance</b>	<b>\$ 270,659</b>	<b>\$ 2,223,726</b>			<b>\$ 2,126,957</b>	

# First Quarter Financial Report

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## WATER & SEWER FUND

Period Ending December 31, 2022

	Budget	CY Actual	Balance	%	PY Actual	CY to PY Change \$
<b>Revenues</b>						
BAWA - Contract Services	\$ 2,048,060	\$ 447,685	\$ 1,600,375	22%	\$ 355,104	\$ 92,581
Sale of Water	22,443,686	6,150,374	16,293,312	27%	5,993,561	156,813
Sewer Service	19,633,271	4,988,948	14,644,323	25%	5,099,832	(110,884)
Penalties	928,931	235,970	692,961	25%	206,399	29,571
Pollution Control	714,702	202,071	512,631	28%	165,191	36,880
PSLIP Program	1,267,332	308,157	959,175	24%	248,117	60,041
Operating Fees	271,741	10,500	261,241	4%	60,411	(49,911)
Investment Interest	8,686	(8,966)	17,652	-103%	493	(9,459)
Miscellaneous	60,000	15,000	45,000	25%	15,000	-
Transfers In	-	-	-	0%	-	-
<b>Total Revenues</b>	<b>47,376,410</b>	<b>12,349,739</b>	<b>35,026,671</b>	<b>26%</b>	<b>12,144,108</b>	<b>205,632</b>
<b>Expenditures</b>						
Utility Billing	3,006,133	721,037	2,285,097	24%	524,919	196,118
W&S Gen. Overhead	2,190,327	307,574	1,882,753	14%	356,057	(48,483)
Utility Transmission	2,390,222	719,549	1,670,673	30%	428,055	291,494
Treated Water	13,501,021	3,784,498	9,716,523	28%	3,172,727	611,771
Water Treatment	2,048,060	415,361	1,632,699	20%	355,104	60,257
WW Treatment	9,424,451	2,110,641	7,313,810	22%	1,657,603	453,038
Pollution Control	614,549	148,609	465,940	24%	111,906	36,703
<b>Total Operating Expenditures</b>	<b>33,174,763</b>	<b>8,207,268</b>	<b>24,967,495</b>	<b>25%</b>	<b>6,606,371</b>	<b>1,600,897</b>
Capital Outlay	2,092,580	371,048	1,721,533	18%	362,375	8,673
Transfers Out	14,775,520	3,693,880	11,081,640	25%		3,693,880
<b>Total Expenditures</b>	<b>50,042,864</b>	<b>12,272,196</b>	<b>37,770,668</b>	<b>25%</b>	<b>6,968,745</b>	<b>5,303,451</b>
Net Change	(2,666,454)	77,544			5,175,363	
Beg. Working Capital	6,442,617	7,539,217			1,134,079	
<b>Working Capital</b>	<b>\$ 3,776,163</b>	<b>\$ 7,616,761</b>			<b>\$ 6,309,442</b>	

Unaudited financials

# First Quarter Financial Report

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## SANITATION

Period Ending December 31, 2022

	Budget	CY Actual	Balance	%	PY Actual	CY to PY Change \$
<b>Revenues</b>						
Solid Waste & Recycling	\$ 7,130,036	\$ 1,526,298	\$ 5,603,737	21%	\$ 1,740,178	\$ (213,880)
Recycling	62,793	11,084	51,709	18%	12,266	(1,182)
Residential Recycling	793,226	169,678	623,548	21%	193,584	(23,906)
Miscellaneous	277,264	12,022	265,241	4%	63,358	(51,335)
Transfers In	-	-	-	0%	62,500	(62,500)
<b>Total Revenues</b>	<b>8,263,319</b>	<b>1,719,082</b>	<b>6,544,236</b>	<b>21%</b>	<b>2,071,886</b>	<b>(352,804)</b>
<b>Expenditures</b>						
Personnel Services	1,051,815	235,516	816,299	22%	192,193	43,322
Supplies	70,750	19,524	51,226	28%	17,131	2,394
Maintenance	97,042	31,871	65,171	33%	44,409	(12,539)
Services	6,813,608	643,162	6,170,446	9%	1,192,940	(549,778)
<b>Total Operating Expenditures</b>	<b>8,033,215</b>	<b>930,073</b>	<b>7,103,142</b>	<b>12%</b>	<b>1,446,674</b>	<b>(516,601)</b>
Capital Outlay	51,000	-	51,000	0%	-	-
Transfers Out	-	-	-	0%	-	-
<b>Total Expenditures</b>	<b>8,084,215</b>	<b>930,073</b>	<b>7,103,142</b>	<b>12%</b>	<b>1,446,674</b>	<b>(516,601)</b>
Net Change	179,104	789,010			625,212	
Beg. Working Capital	1,686,042	815,430			947,729	
<b>Working Capital</b>	<b>\$ 1,865,146</b>	<b>\$ 1,604,440</b>			<b>\$ 1,572,942</b>	

Unaudited financials

# First Quarter Financial Report

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## STORM WATER

Period Ending December 31, 2022

	Budget	CY Actual	Balance	%	PY Actual	CY to PY Change \$
<b>Revenues</b>						
User Fees	\$ 4,082,156	\$ 1,051,228	\$ 3,030,929	26%	\$ 920,977	\$ 130,251
<b>Total Revenues</b>	<b>4,082,156</b>	<b>1,051,228</b>	<b>3,030,929</b>	<b>26%</b>	<b>920,977</b>	<b>130,251</b>
<b>Expenditures</b>						
Personnel Services	2,028,382	311,992	1,716,389	15%	232,424	79,568
Supplies	111,851	23,470	88,380	21%	19,686	3,784
Maintenance	300,835	44,548	256,287	15%	76,904	(32,356)
Services	312,781	78,312	234,469	25%	28,578	49,734
<b>Total Operating Expenditures</b>	<b>2,753,849</b>	<b>458,323</b>	<b>2,295,526</b>	<b>17%</b>	<b>357,593</b>	<b>100,730</b>
Capital Outlay	1,182,367	796,768	385,600	67%	812,786	(16,019)
Transfers Out	1,396,000	(101,000)	1,497,000	-7%	42,625	(143,625)
Contingency	250,000	-	250,000	0%	-	-
<b>Total Expenditures</b>	<b>5,582,216</b>	<b>1,154,091</b>	<b>4,428,125</b>	<b>21%</b>	<b>1,213,004</b>	<b>(58,913)</b>
Net Change	(1,500,060)	(102,863)			(292,027)	
Beg. Working Capital	2,665,506	3,056,954			2,862,441	
<b>Working Capital</b>	<b>\$ 1,165,446</b>	<b>\$ 2,954,091</b>			<b>\$ 2,570,414</b>	

Unaudited financials

# First Quarter Financial Report

City of Baytown - Period Ending December 31, 2022

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## AQUATICS

Period Ending December 31, 2022

	Budget	CY Actual	Balance	%	PY Actual	CY to PY Change \$
<b>Revenues</b>						
Facility Rental	\$ 200,000	\$ 700	\$ 199,300	0%	\$ 850	\$ (150)
Aquatics	3,000,000	38,423	2,961,577	1%	37,660	764
Concessions	373,700	3,830	369,870	1%	-	3,830
Rentals	50,000	7,400	42,600	15%	-	7,400
Miscellaneous	25,000	3,448	21,552	14%	3,772	(324)
Transfers In	-	-	-	0%	-	-
<b>Total Revenues</b>	<b>3,648,700</b>	<b>53,801</b>	<b>3,594,899</b>	<b>1%</b>	<b>42,282</b>	<b>11,519</b>
<b>Expenditures</b>						
Personnel Services	1,991,259	128,967	1,862,292	6%	103,439	25,528
Supplies	596,248	14,664	581,584	2%	128,801	(114,137)
Maintenance	1,034,324	190,575	843,749	18%	528,550	(337,975)
Services	199,101	36,876	162,225	19%	104,383	(67,507)
<b>Total Operating Expenditures</b>	<b>3,820,932</b>	<b>371,082</b>	<b>3,449,850</b>	<b>10%</b>	<b>865,173</b>	<b>(494,091)</b>
Capital Outlay*	-	-	-	0%	-	-
Transfers Out	380,951	95,238	285,714	25%	-	95,238
Contingency	-	-	-	0%	-	-
<b>Total Expenditures</b>	<b>4,201,883</b>	<b>466,320</b>	<b>3,735,564</b>	<b>11%</b>	<b>865,173</b>	<b>(398,853)</b>
Net Change	(553,183)	(412,518)			(822,891)	
Beg. Working Capital	1,045,191	(160,705)			572,650	
<b>Working Capital</b>	<b>\$ 492,008</b>	<b>\$ (573,224)</b>			<b>\$ (250,241)</b>	

Unaudited financials

# First Quarter Financial Report

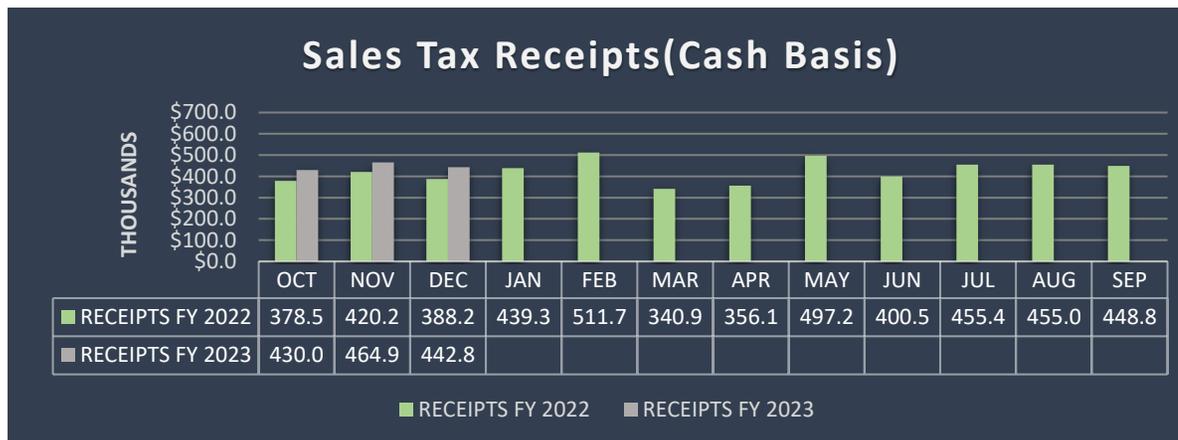
Q1 2023

City of Baytown - Period Ending December 31, 2022

## STREETS

Period Ending December 31, 2022

	Budget	CY Actual	Balance	%	PY Actual	CY to PY Change \$
<b>Revenues</b>						
Sales Tax	\$ 4,800,000	\$ 1,337,754	\$ 3,462,246	28%	\$ 1,187,032	\$ 150,722
Interest Income	4,086	52,751	(48,666)	1291%	400	52,352
Miscellaneous	-	-	-	0%	-	-
<b>Total Revenues</b>	<b>4,804,086</b>	<b>1,390,505</b>	<b>3,413,580</b>	<b>29%</b>	<b>1,187,431</b>	<b>203,074</b>
<b>Expenditures</b>						
Personnel Services	1,673,042	280,365	1,392,678	17%	254,345	26,020
Supplies	40,500	14,862	25,638	37%	10,281	4,581
Maintenance	3,179,250	1,944,502	1,234,748	61%	1,057,107	887,395
Services	606,540	111,966	494,573	18%	7,933	104,033
<b>Total Operating Expenditures</b>	<b>5,499,332</b>	<b>2,351,695</b>	<b>3,147,637</b>	<b>43%</b>	<b>1,329,666</b>	<b>1,022,029</b>
Capital Outlay	402,506.72	282,506.72	120,000	70%	82,839.84	199,667
Contingency	200,000	-	200,000	0%	-	-
<b>Total Expenditures</b>	<b>6,101,839</b>	<b>2,634,202</b>	<b>3,467,637</b>	<b>43%</b>	<b>1,412,506</b>	<b>1,221,696</b>
Net Change	(1,297,753)	(1,243,697)			(225,075)	
Beg. Fund Balance	4,961,930	7,829,655			6,763,265	
<b>Fund Balance</b>	<b>\$ 3,664,177</b>	<b>\$ 6,585,959</b>			<b>\$ 6,538,190</b>	



Unaudited financials