

**City of Bay City
Financial Statement
As of May 31, 2013**

General Fund (Fund 11)
Percent of Fiscal Year Complete

67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 3,528,000	\$ 2,352,000	\$ 3,359,572	\$ 1,007,572	95%
Other Local Taxes	4,444,850	2,963,233	2,972,756	9,523	67%
Fines & Penalties	454,500	303,000	238,874	(64,126)	53%
Licenses & Permits	9,000	6,000	4,312	(1,688)	48%
Miscellaneous	795,402	530,268	323,930	(206,338)	41%
Transfers	210,856	140,571	134,107	(6,464)	64%
Other Revenue	33,050	22,033	15,596	(6,438)	47%
Total Revenues	\$ 9,475,658	\$ 6,317,105	\$ 7,049,147	\$ 732,041	74%
<u>Expenditures</u>					
City Secretary	\$ 258,684	\$ 172,456	\$ 139,782	\$ (32,674)	54%
City General Services	2,509,500	1,673,000	1,382,985	(290,015)	55%
Administrative Council	224,447	149,631	129,210	(20,421)	58%
Main Street	50,300	33,533	24,592	(8,942)	49%
Municipal Court	372,833	248,555	154,939	(93,616)	42%
Finance	240,348	160,232	154,029	(6,203)	64%
Police	3,769,972	2,513,315	2,486,264	(27,051)	66%
Animal Impoundment	99,889	66,593	62,759	(3,833)	63%
Volunteer Fire Dept.	207,764	138,509	116,267	(22,243)	56%
Public Works	1,160,017	773,345	718,975	(54,370)	62%
Service Center	69,325	46,217	33,662	(12,554)	49%
Parks	603,660	402,440	288,472	(113,968)	48%
Riverside Park	158,854	105,903	90,012	(15,891)	57%
Recreation	123,118	82,079	30,244	(51,835)	25%
Swimming Pools	133,670	89,113	40,981	(48,132)	31%
Library	60,823	40,549	60,819	20,271	100%
Teen Center	8,500	5,667	3,170	(2,497)	37%
Total Expenditures	\$ 10,051,704	\$ 6,701,136	\$ 5,917,162	\$ (783,974)	59%
Net Revenue (Expenditures)	\$ (576,046)	\$ (384,031)	\$ 1,131,984	\$ 1,516,015	
Beginning Fund Balance	\$ 2,440,267	\$ 2,440,267	\$ 2,931,969		
Ending Fund Balance	\$ 1,864,221	\$ 2,056,236	\$ 4,063,953		

**City of Bay City
Financial Statement
As of May 31, 2013**

Emergency & Disaster Recovery Fund (Fund 23)

Percent of Fiscal Year Complete 67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Utility Fees	\$ 145,000	\$ 96,667	\$ 98,764	\$ 2,097	68%
Interest	200	17	231	214	N/A
Total Revenues	\$ 145,200	\$ 96,683	\$ 98,995	\$ 2,312	68%
<u>Expenditures</u>					
Bad Debt	\$ -	\$ -	\$ (25)	\$ (25)	N/A
Total Expenditures	\$ -	\$ -	\$ (25)	\$ (25)	
Net Revenue (Expenditures)	\$ 145,200	\$ 96,683	\$ 99,020	\$ 2,337	
Beginning Fund Balance	\$ 408,431	\$ 408,431	\$ 407,389		
Ending Fund Balance	\$ 553,631	\$ 505,114	\$ 506,408		

**City of Bay City
Financial Statement
As of May 31, 2013**

Civic & Cultural Arts Fund (Fund 25)
Percent of Fiscal Year Complete

67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Hotel Occupancy Tax	\$ 415,000	276,667	\$ 350,164	\$ 73,497	84%
Miscellaneous	77,650	51,767	56,438	4,672	73%
Total Revenues	\$ 492,650	\$ 328,433	406,602	\$ 78,169	83%
<u>Expenditures</u>					
Civic & Cultural Art	\$ 65,295	\$ 43,530	\$ 31,602	\$ (11,928)	48%
Convention & Visitors Bureau	197,300	131,533	143,265	11,731	73%
Civic Center	243,750	162,500	165,695	3,195	68%
Matagorda County Museum	48,000	32,000	48,000	16,000	100%
Total Expenditures	\$ 554,345	\$ 369,563	\$ 388,562	\$ 18,999	70%
Net Revenue (Expenditures)	\$ (61,695)	\$ (41,130)	\$ 18,040	\$ 59,170	
Beginning Fund Balance	\$ 198,498	\$ 198,498	\$ 238,779		
Ending Fund Balance	\$ 136,803	\$ 157,368	256,819		

**City of Bay City
Financial Statement
As of May 31, 2013**

Police Forfeiture Fund (Fund 24)
Percent of Fiscal Year Complete

67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ 25	\$ 2	\$ 18	\$ 16	N/A
Forfeiture Revenue	5,000	417	8,325	7,908	167%
Total Revenues	\$ 5,025	\$ 419	\$ 8,343	\$ 7,925	166%
<u>Expenditures</u>					
Personnel	\$ 2,500	\$ 1,667	\$ 911	\$ (756)	36%
Supplies & Materials	10,000	6,667	9,877	3,211	99%
Other Charges & Services	-	-	-	-	N/A
Repairs & Maintenance	-	-	150	150	N/A
Capital Outlay	5,000	3,333	-	(3,333)	0%
Total Expenditures	\$ 17,500	\$ 11,667	10,938	\$ (728)	63%
Net Revenue (Expenditures)	\$ (12,475)	\$ (11,248)	\$ (2,595)	\$ 8,653	
Beginning Fund Balance	\$ 31,200	\$ 31,200	\$ 33,261		
Ending Fund Balance	\$ 18,725	\$ 19,952	\$ 30,666		

**City of Bay City
Financial Statement
As of May 31, 2013**

Municipal Court Technology Fund (Fund 29)

Percent of Fiscal Year Complete 67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Court Technology Fee	\$ 12,000	\$ 8,000	\$ 4,780	\$ (3,220)	40%
Interest	-	-	30	30	N/A
Total Revenues	\$ 12,000	\$ 8,000	\$ 4,810	\$ (3,190)	40%
<u>Expenditures</u>					
Supplies & Materials	\$ -	\$ -	\$ 190	\$ 190	N/A
Other Charges & Services	18,800	12,533	7,201	(5,332)	38%
Repairs & Maintenance	-	-	699	699	N/A
Total Expenditures	\$ 18,800	\$ 12,533	\$ 8,090	\$ (4,444)	43%
Net Revenue (Expenditures)	\$ (6,800)	\$ (4,533)	\$ (3,280)	\$ 1,253	
Beginning Fund Balance	\$ 57,867	\$ 57,867	\$ 57,798		
Ending Fund Balance	\$ 51,067	\$ 53,334	54,518		

**City of Bay City
Financial Statement
As of May 31, 2013**

Municipal Court Building Security Fund (Fund 27)

Percent of Fiscal Year Complete 67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Building Security Fee	\$ 9,000	\$ 6,000	\$ 3,585	\$ (2,415)	40%
Interest	-	-	25	25	N/A
Total Revenues	\$ 9,000	\$ 6,000	3,610	\$ (2,390)	40%
<u>Expenditures</u>					
Personnel	\$ 22,000	\$ 14,667	\$ 4,662	\$ (10,005)	21%
Total Expenditures	\$ 22,000	\$ 14,667	4,662	\$ (10,005)	21%
Net Revenue (Expenditures)	\$ (13,000)	\$ (8,667)	\$ (1,052)	\$ 7,615	
Beginning Fund Balance	\$ 39,081	\$ 39,081	\$ 47,988		
Ending Fund Balance	\$ 26,081	\$ 30,414	46,936		

**City of Bay City
Financial Statement
As of May 31, 2013**

Donation Fund (Fund 21)

Percent of Fiscal Year Complete

67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 43	\$ 43	N/A
Grants	-	-	-	-	N/A
USO Restoration Donations	26,365	17,577	32,465	14,889	123%
KBCB Donations	-	-	250	250	N/A
Animal Impoundment Donations	-	-	10	10	N/A
Total Revenues	\$ 26,365	\$ 17,577	32,769	\$ 15,192	
<u>Expenditures</u>					
USO Restoration	\$ -	\$ -	\$ 4,384	\$ 4,384	N/A
KBCB	-	-	-	-	N/A
Transfer to Other Funds	-	-	-	-	N/A
Animal Impoundment	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	4,384	\$ 4,384	N/A
Net Revenue (Expenditures)	\$ 26,365	\$ 17,577	\$ 28,385	\$ 10,808	
Beginning Fund Balance	\$ 27,268	\$ 27,268	\$ 38,367		
Ending Fund Balance	\$ 53,633	\$ 44,845	66,751		

**City of Bay City
Financial Statement
As of May 31, 2013**

Library Fund (Fund 26)
Percent of Fiscal Year Complete

67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Fines	\$ 4,875	\$ 3,250	\$ 3,230	\$ (20)	66%
Interest	-	-	43	43	N/A
Rental Proceeds	59,205	39,470	32,850	(6,620)	55%
Grants	-	-	4,298	-	N/A
Donations	10,125	6,750	16,521	9,771	163%
County Funding	200,000	133,333	100,000	(33,333)	50%
Other Income-Other Entitiy	16,125	10,750	802	(9,948)	5%
Other Income	19,500	13,000	3,853	(9,147)	20%
Transfer from General Fund	131,480	87,653	131,480	43,827	100%
Total Revenues	\$ 441,310	\$ 294,207	293,078	\$ (5,427)	66%
<u>Expenditures</u>					
Personnel	\$ 166,796	\$ 111,197	\$ 92,012	\$ (19,185)	55%
Supplies & Materials	60,575	40,383	29,339	(11,045)	48%
Other Charges & Services	130,350	86,900	44,229	(42,671)	34%
Repairs & Maintenance	11,000	7,333	8,542	1,208	78%
Total Expenditures	\$ 368,721	\$ 245,814	174,122	\$ (71,692)	47%
Net Revenue (Expenditures)	\$ 72,589	\$ 48,393	\$ 118,956	\$ 66,265	
Beginning Fund Balance	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 72,589	\$ 48,393	118,956		

**City of Bay City
Financial Statement
As of May 31, 2013**

Police Task Force Fund (Fund 30)
Percent of Fiscal Year Complete

67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 1	\$ 1	N/A
County Funding	-	-	10,000	10,000	N/A
City Funding	-	-	10,000	10,000	N/A
Total Revenues	\$ -	\$ -	\$ 20,001	\$ 20,001	N/A
<u>Expenditures</u>					
Personnel	\$ -	\$ -	\$ -	\$ -	N/A
Supplies & Materials	-	-	5,297	5,297	N/A
Other Charges & Services	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	5,297	\$ 5,297	N/A
Net Revenue (Expenditures)	\$ -	\$ -	\$ 14,704	\$ 14,704	
Beginning Fund Balance	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ -	\$ -	\$ 14,704		

**City of Bay City
Financial Statement
As of May 31, 2013**

Utility Fund (Fund 61)
Percent of Fiscal Year Complete

67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 6,078,000	\$ 4,052,000	\$ 4,178,674	\$ 126,674	69%
Fines & Penalties	11,000	7,333	11,775	4,442	107%
Licenses & Permits	60,200	40,133	49,248	9,114	82%
Miscellaneous	302,444	201,629	16,904	(184,725)	6%
Total Revenues	\$ 6,451,644	\$ 4,301,096	4,256,601	\$ (44,495)	66%
<u>Expenditures</u>					
General Operation	\$ 4,099,101	\$ 2,732,734	\$ 2,570,014	\$ (162,720)	63%
Water	717,000	478,000	362,281	(115,719)	51%
Sewer	1,944,972	1,296,648	1,045,383	(251,265)	54%
Electrical	118,979	79,319	71,273	(8,046)	60%
Inspection	254,258	169,505	156,659	(12,847)	62%
Warehouse Operations	51,250	34,167	35,026	860	68%
Total Expenditures	\$ 7,185,560	\$ 4,790,373	4,240,636	\$ (549,738)	59%
Net Revenue (Expenditures)	\$ (733,916)	\$ (489,277)	\$ 15,965	\$ 505,243	
Beginning Fund Balance	\$ 1,385,992	\$ 1,385,992	\$ 2,199,471		
Ending Fund Balance	\$ 652,076	\$ 896,715	\$ 2,215,436		

**City of Bay City
Financial Statement
As of May 31, 2013**

Utility Debt Service Fund (Fund 63)

Percent of Fiscal Year Complete

67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 614	\$ 614	N/A
Transfer from General Fund	162,234	108,156	108,156	-	67%
Transfer from Utility Fund	1,635,666	1,090,444	1,090,444	-	67%
Transfer from Const. Fund	-	-	(21,596)	(21,596)	N/A
Total Revenues	\$ 1,797,900	\$ 1,198,600	1,177,618	\$ (20,982)	65%
<u>Expenditures</u>					
Other Charges & Services	\$ 2,000	\$ 1,333	\$ -	\$ (1,333)	0%
Debt Service	1,795,900	1,197,267	195,717	(1,001,550)	11%
Total Expenditures	\$ 1,797,900	\$ 1,198,600	\$ 195,717	\$ (1,002,883)	11%
Net Revenue (Expenditures)	\$ -	\$ -	\$ 981,902	\$ 981,902	
Beginning Fund Balance	\$ 337,793	\$ 337,793	\$ 360,972		
Ending Fund Balance	\$ 337,793	\$ 337,793	1,342,874		

**City of Bay City
Financial Statement
As of May 31, 2013**

Municipal Airport Fund (Fund 64)
Percent of Fiscal Year Complete

67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Miscellaneous	\$ 95,200	\$ 63,467	\$ 75,513	\$ 12,046	79%
Transfers	62,464	41,643	41,643	(0)	67%
Other Revenue	143,000	95,333	107,439	12,106	75%
Cost of Fuel	(120,000)	(80,000)	(119,048)	(39,048)	99%
Total Revenues	\$ 180,664	\$ 120,443	105,546	\$ (14,896)	58%
<u>Expenditures</u>					
Personnel	\$ 94,552	\$ 63,035	\$ 51,710	\$ (11,325)	55%
Supplies & Materials	7,675	5,117	3,653	(1,463)	48%
Other Charges & Services	61,125	40,750	40,383	(367)	66%
Repairs & Maintenance	16,000	10,667	2,624	(8,043)	16%
Capital Expenditures	32,500	2,708	31,313	28,604	N/A
Total Expenditures	\$ 211,852	\$ 122,276	129,682	\$ 7,406	61%
Net Revenue (Expenditures)	\$ (31,188)	\$ (1,834)	\$ (24,136)	\$ (22,302)	
Beginning Fund Balance	\$ 50,994	\$ 50,994	\$ 72,366		
Ending Fund Balance	\$ 19,806	\$ 49,160	48,230		

**City of Bay City
Financial Statement
As of May 31, 2013**

Sanitation Fund (Fund 75)

Percent of Fiscal Year Complete

67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 2,480,000	\$ 1,653,333	\$ 1,839,860	\$ 186,527	74%
Miscellaneous	2,300	192	2,470	2,279	107%
Other Revenue	40,000	26,667	19,642	(7,025)	49%
Total Revenues	\$ 2,522,300	\$ 1,680,192	1,861,972	\$ 181,781	74%
<u>Expenditures</u>					
Administration	\$ 660,877	\$ 440,585	\$ 399,779	\$ (40,806)	60%
Residential	847,462	564,975	566,318	1,343	67%
Commercial	393,495	262,330	200,587	(61,743)	51%
Recycling	104,746	69,831	56,666	(13,165)	54%
Transfer Station	617,915	411,943	483,358	71,415	78%
Total Expenditures	\$ 2,624,495	\$ 1,749,663	1,706,707	\$ (42,956)	65%
Net Revenue (Expenditures)	\$ (102,195)	\$ (69,472)	\$ 155,265	\$ 224,737	
Beginning Fund Balance	\$ 410,134	\$ 410,134	\$ 423,430		
Ending Fund Balance	\$ 307,939	\$ 340,662	578,696		

City of Bay City
Financial Statement
As of May 31, 2013

Debt Service Fund (Fund 80)
Percent of Fiscal Year Complete

67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 295,938	\$ 197,292	\$ 284,739	\$ 87,447	96%
Miscellaneous	-	-	16,835	16,835	N/A
Transfers	535,168	356,779	356,779	(0)	67%
Total Revenues	\$ 831,106	\$ 554,071	658,353	\$ 104,282	79%
<u>Expenditures</u>					
Debt Service	\$ 830,185	\$ 553,457	\$ 120,093	\$ (433,364)	14%
Total Expenditures	\$ 830,185	\$ 553,457	\$ 120,093	\$ (433,364)	14%
Net Revenue (Expenditures)	\$ 921	\$ 614	\$ 538,260	\$ 537,646	
Beginning Fund Balance	\$ 33,509	\$ 33,509	\$ 11,276		
Ending Fund Balance	\$ 34,430	\$ 34,123	\$ 549,536		

**City of Bay City
Financial Statement
As of May 31, 2013**

Information Services Fund (Fund 81)

Percent of Fiscal Year Complete 67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 2	\$ 2	N/A
Transfers	519,920	346,613	291,172	(55,441)	56%
Other Revenue	-	-	290	290	N/A
Total Revenues	\$ 519,920	\$ 346,613	\$ 291,464.26	\$ (55,149)	56%
<u>Expenditures</u>					
Personnel	\$ 239,380	\$ 159,587	\$ 146,188	\$ (13,399)	61%
Supplies & Materials	43,860	29,240	15,299	(13,941)	35%
Other Charges & Services	31,680	21,120	27,185	6,065	86%
Repairs & Maintenance	6,500	4,333	432	(3,901)	7%
Capital Outlay	198,500	132,333	105,190	(27,143)	53%
Total Expenditures	\$ 519,920	\$ 346,613	294,294	\$ (52,319)	57%
Net Revenue (Expenditures)	\$ -	\$ -	\$ (2,830)	\$ (2,830)	
Beginning Fund Balance	\$ -	\$ -	-		
Ending Fund Balance	\$ -	\$ -	(2,830)		

**City of Bay City
Financial Statement
As of May 31, 2013**

Equipment Maintenance Fund (Fund 82)

Percent of Fiscal Year Complete 67%

	Total Budget	Budget as of 05-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 2	\$ 2	N/A
Transfers	228,295	152,197	132,421	(19,776)	58%
Other Revenue	-	-	316	316	N/A
Total Revenues	\$ 228,295	\$ 152,197	\$ 132,739	\$ (19,458)	58%
<u>Expenditures</u>					
Personnel	\$ 195,345	\$ 130,230	\$ 124,874	\$ (5,356)	64%
Supplies & Materials	18,280	12,187	7,921	(4,266)	43%
Other Charges & Services	7,170	4,780	1,722	(3,058)	24%
Repairs & Maintenance	7,500	5,000	639	(4,361)	9%
Total Expenditures	\$ 228,295	\$ 152,197	135,155	\$ (17,042)	59%
Net Revenue (Expenditures)	\$ -	\$ -	\$ (2,416)	\$ (2,416)	
Beginning Fund Balance	\$ (43)	\$ (43)	10,922		
Ending Fund Balance	\$ (43)	\$ (43)	8,506		