

**City of Bay City
Financial Statement
As of April 30, 2012**

General Fund (Fund 11)
Percent of Fiscal Year Complete

58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|----------------------|-----------------------|---------------------|----------------------------------|-------------------------------|
| Revenues | | | | | |
| Property Taxes | \$ 3,478,500 | \$ 2,029,125 | \$ 3,295,165 | \$ 1,266,040 | 95% |
| Other Local Taxes | 4,412,900 | 2,574,192 | 2,845,147 | 270,955 | 64% |
| Fines & Penalties | 447,100 | 260,808 | 297,039 | 36,231 | 66% |
| Licenses & Permits | 10,395 | 6,064 | 5,336 | (728) | 51% |
| Miscellaneous | 975,735 | 569,179 | 398,964 | (170,215) | 41% |
| Transfers | 689,899 | 402,441 | 223,077 | (179,364) | 32% |
| Other Revenue | 35,150 | 20,504 | 11,399 | (9,105) | 32% |
| Total Revenues | \$ 10,049,679 | \$ 5,862,313 | \$ 7,076,127 | \$ 1,213,815 | 70% |
| Expenditures | | | | | |
| City Secretary | \$ 245,882 | \$ 143,431 | \$ 129,986 | \$ (13,445) | 53% |
| City General Services | 1,945,934 | 1,135,128 | 893,317 | (241,811) | 46% |
| Administrative Council | 205,178 | 119,687 | 108,672 | (11,015) | 53% |
| Main Street | 43,775 | 25,535 | 14,888 | (10,647) | 34% |
| Municipal Court | 294,071 | 171,541 | 147,717 | (23,825) | 50% |
| Finance | 257,126 | 149,990 | 145,790 | (4,200) | 57% |
| Police | 3,679,334 | 2,146,278 | 1,968,969 | (177,309) | 54% |
| Animal Impoundment | 104,993 | 61,246 | 54,909 | (6,337) | 52% |
| Volunteer Fire Dept. | 217,420 | 126,828 | 157,486 | 30,657 | 72% |
| Public Works | 1,290,158 | 752,592 | 525,351 | (227,242) | 41% |
| Service Center | 62,584 | 36,507 | 28,569 | (7,939) | 46% |
| Parks | 546,642 | 318,875 | 245,494 | (73,380) | 45% |
| Riverside Park | 173,298 | 101,091 | 91,153 | (9,937) | 53% |
| Recreation | 125,393 | 73,146 | 31,584 | (41,562) | 25% |
| Swimming Pools | 367,900 | 214,608 | 44,509 | (170,100) | 12% |
| Public Benefits | 180,930 | 105,543 | 88,678 | (16,864) | 49% |
| Library | 321,922 | 187,788 | 156,064 | (31,724) | 48% |
| Teen Center | 8,000 | 4,667 | 2,818 | (1,849) | 35% |
| Total Expenditures | \$ 10,070,540 | \$ 5,874,482 | \$ 4,835,953 | \$ (1,038,528) | 48% |
| Net Revenue (Expenditures) | \$ (20,861) | \$ (12,169) | \$ 2,240,174 | \$ 2,252,343 | |
| Beginning Fund Balance | \$ 1,914,595 | \$ 1,914,595 | \$ 2,066,695 | | |
| Ending Fund Balance | \$ 1,893,734 | \$ 1,902,426 | \$ 4,306,869 | | |

**City of Bay City
Financial Statement
As of April 30, 2012**

Emergency & Disaster Recovery Fund (Fund 23)

Percent of Fiscal Year Complete 58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|-------------------------|-------------------------------|-------------------|---|--|
| <u>Revenues</u> | | | | | |
| Utility Fees | \$ 140,000 | \$ 81,667 | \$ 86,879 | \$ 5,213 | 62% |
| Interest | - | - | 193 | 193 | N/A |
| Total Revenues | \$ 140,000 | \$ 81,667 | \$ 87,072 | \$ 5,406 | 62% |
| <u>Expenditures</u> | | | | | |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | |
| Net Revenue (Expenditures) | \$ 140,000 | \$ 81,667 | \$ 87,072 | \$ 5,406 | |
| Beginning Fund Balance | \$ 245,517 | \$ 245,517 | \$ 260,131 | | |
| Ending Fund Balance | \$ 385,517 | \$ 327,184 | \$ 347,203 | | |

**City of Bay City
Financial Statement
As of April 30, 2012**

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

58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|--------------------|-----------------------|-------------------|----------------------------------|-------------------------------|
| Revenues | | | | | |
| Hotel Occupancy Tax | \$ 410,000 | \$ 137,105 | \$ 246,151 | \$ 109,046 | 60% |
| Miscellaneous | 77,600 | 24,948 | 40,769 | 15,821 | 53% |
| Transfers | 600 | 350 | 600 | 250 | 100% |
| Total Revenues | \$ 488,200 | \$ 162,403 | \$ 287,520 | \$ 125,116 | 59% |
| Expenditures | | | | | |
| Civic & Cultural Art | \$ 54,775 | \$ 31,952 | \$ 16,577 | \$ (15,376) | 30% |
| Convention & Visitors Bureau | 197,300 | 115,092 | 120,482 | 5,390 | 61% |
| Civic Center | 229,250 | 133,729 | 114,243 | (19,486) | 50% |
| Matagorda County Museum | 40,000 | 23,333 | 30,000 | 6,667 | 75% |
| Total Expenditures | \$ 521,325 | \$ 304,106 | \$ 281,301 | \$ (22,805) | 54% |
| Net Revenue (Expenditures) | \$ (33,125) | \$ (141,703) | \$ 6,218 | \$ 147,921 | |
| Beginning Fund Balance | \$ 136,518 | \$ 136,518 | \$ 229,187 | | |
| Ending Fund Balance | \$ 103,393 | \$ (5,185) | \$ 235,405 | | |

**City of Bay City
Financial Statement
As of April 30, 2012**

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

58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|--------------------|-----------------------|-------------------|----------------------------------|-------------------------------|
| <u>Revenues</u> | | | | | |
| Interest | \$ - | \$ - | \$ 27 | \$ 27 | N/A |
| Forfeiture Revenue | - | - | 13,261 | 13,261 | N/A |
| Total Revenues | \$ - | \$ - | \$ 13,288 | \$ 13,288 | |
| <u>Expenditures</u> | | | | | |
| Personnel | \$ 2,500 | \$ 1,458 | \$ 630 | \$ (828) | 25% |
| Supplies & Materials | - | - | 13,723 | 13,723 | N/A |
| Other Charges & Services | 10,000 | 5,833 | - | (5,833) | 0% |
| Repairs & Maintenance | - | - | 184 | 184 | N/A |
| Capital Outlay | 5,000 | 2,917 | - | (2,917) | 0% |
| Total Expenditures | \$ 17,500 | \$ 10,208 | \$ 14,537 | \$ 4,328 | 83% |
| Net Revenue (Expenditures) | \$ (17,500) | \$ (10,208) | \$ (1,249) | \$ 8,960 | |
| Beginning Fund Balance | \$ 26,401 | \$ 26,401 | \$ 31,020 | | |
| Ending Fund Balance | \$ 8,901 | \$ 16,193 | \$ 29,771 | | |

**City of Bay City
Financial Statement
As of April 30, 2012**

Municipal Court Technology Fund (Fund 29)

Percent of Fiscal Year Complete 58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|-------------------------|-------------------------------|------------------|---|--|
| Revenues | | | | | |
| Court Technology Fee | \$ 13,000 | \$ 7,583 | \$ 5,871 | \$ (1,712) | 45% |
| Interest | - | - | 45 | 45 | N/A |
| Total Revenues | \$ 13,000 | \$ 7,583 | \$ 5,916 | \$ (1,667) | 46% |
| Expenditures | | | | | |
| Supplies & Materials | \$ - | \$ - | \$ 299 | \$ 299 | N/A |
| Other Charges & Services | 14,105 | 8,228 | 5,103 | (3,125) | 36% |
| Total Expenditures | \$ 14,105 | \$ 8,228 | \$ 5,402 | \$ (2,826) | 38% |
| Net Revenue (Expenditures) | \$ (1,105) | \$ (645) | \$ 514 | \$ 1,159 | |
| Beginning Fund Balance | \$ 74,826 | \$ 74,826 | \$ 67,902 | | |
| Ending Fund Balance | \$ 73,721 | \$ 74,181 | \$ 68,417 | | |

**City of Bay City
Financial Statement
As of April 30, 2012**

Municipal Court Building Security Fund (Fund 27)

Percent of Fiscal Year Complete 58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|-------------------------|-------------------------------|-------------------|---|--|
| <u>Revenues</u> | | | | | |
| Building Security Fee | \$ 10,000 | \$ 5,833 | \$ 4,399 | \$ (1,434) | 44% |
| Interest | - | - | 33 | 33 | N/A |
| Total Revenues | \$ 10,000 | \$ 5,833 | \$ 4,432 | \$ (1,401) | 44% |
| <u>Expenditures</u> | | | | | |
| Personnel | \$ 10,475 | \$ 6,110 | \$ 12,341 | \$ 6,230 | 118% |
| Supplies & Materials | 11,525 | 6,723 | 248 | (6,475) | 2% |
| Other Charges & Services | - | - | 703 | 703 | N/A |
| Total Expenditures | \$ 22,000 | \$ 12,833 | \$ 13,292 | \$ 458 | 60% |
| Net Revenue (Expenditures) | \$ (12,000) | \$ (7,000) | \$ (8,859) | \$ (1,859) | |
| Beginning Fund Balance | \$ 60,696 | \$ 60,696 | \$ 54,671 | | |
| Ending Fund Balance | \$ 48,696 | \$ 53,696 | \$ 45,812 | | |

**City of Bay City
Financial Statement
As of April 30, 2012**

Donation Fund (Fund 21)

Percent of Fiscal Year Complete

58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|-------------------------|-------------------------------|-------------------|---|--|
| <u>Revenues</u> | | | | | |
| Interest | \$ - | \$ - | \$ 24 | \$ 24 | N/A |
| USO Restoration Donations | - | - | - | - | N/A |
| KBCB Donations | - | - | 275 | 275 | N/A |
| Animal Impoundment Donations | - | - | 240 | 240 | N/A |
| Total Revenues | \$ - | \$ - | \$ 539 | \$ 539 | |
| <u>Expenditures</u> | | | | | |
| USO Restoration | \$ - | \$ - | \$ - | \$ - | N/A |
| KBCB | - | - | 1,150 | 1,150 | N/A |
| Transfer to Other Funds | 600 | 350 | 600 | 250 | 100% |
| Animal Impoundment | - | - | - | - | N/A |
| Total Expenditures | \$ 600 | \$ 350 | \$ 1,750 | \$ 1,400 | 292% |
| Net Revenue (Expenditures) | \$ (600) | \$ (350) | \$ (1,211) | \$ (861) | |
| Beginning Fund Balance | \$ - | \$ - | \$ 27,028 | | |
| Ending Fund Balance | \$ (600) | \$ (350) | \$ 25,817 | | |

**City of Bay City
Financial Statement
As of April 30, 2012**

Utility Fund (Fund 61)

Percent of Fiscal Year Complete

58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|-------------------------|-------------------------------|---------------------|---|--|
| <u>Revenues</u> | | | | | |
| Charges for Services | \$ 5,958,700 | \$ 3,475,908 | \$ 3,661,128 | \$ 185,220 | 61% |
| Fines & Penalties | 11,000 | 6,417 | 6,592 | 175 | 60% |
| Licenses & Permits | 60,200 | 35,117 | 31,378 | (3,738) | 52% |
| Miscellaneous | 365,636 | 213,288 | 32,272 | (181,015) | 9% |
| Transfers | 60,000 | 35,000 | - | (35,000) | 0% |
| Total Revenues | \$ 6,455,536 | \$ 3,765,729 | \$ 3,731,371 | \$ (34,358) | 58% |
| <u>Expenditures</u> | | | | | |
| General Operation | \$ 3,464,257 | \$ 2,020,817 | \$ 1,914,093 | \$ (106,723) | 55% |
| Water | 440,525 | 256,973 | 219,124 | (37,849) | 50% |
| Sewer | 1,695,169 | 988,849 | 703,073 | (285,776) | 41% |
| Information Technology | 324,132 | 189,077 | 168,750 | (20,327) | 52% |
| Electrical | 119,899 | 69,941 | 64,296 | (5,645) | 54% |
| Inspection | 246,659 | 143,884 | 119,818 | (24,066) | 49% |
| Warehouse Operations | 75,950 | 44,304 | 21,482 | (22,822) | 28% |
| Total Expenditures | \$ 6,366,591 | \$ 3,713,845 | \$ 3,210,636 | \$ (503,209) | 50% |
| Net Revenue (Expenditures) | \$ 88,945 | \$ 51,885 | \$ 520,735 | \$ 468,850 | |
| Beginning Fund Balance | \$ 772,529 | \$ 772,529 | \$ 1,344,518 | | |
| Ending Fund Balance | \$ 861,474 | \$ 824,414 | \$ 1,865,253 | | |

**City of Bay City
Financial Statement
As of April 30, 2012**

Utility Debt Service Fund (Fund 63)
Percent of Fiscal Year Complete

58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|---------------------|-----------------------|---------------------|----------------------------------|-------------------------------|
| Revenues | | | | | |
| Interest | \$ - | \$ - | \$ 492 | \$ 492 | N/A |
| Transfer from General Fund | 114,931 | 67,043 | 67,043 | (0) | 58% |
| Transfer from Utility Fund | 1,233,920 | 719,787 | 719,787 | 0 | 58% |
| Total Revenues | \$ 1,348,851 | \$ 786,830 | \$ 787,322 | \$ 492 | 58% |
| Expenditures | | | | | |
| Other Charges & Services | \$ 2,000 | \$ 1,167 | \$ 1,000 | \$ (167) | 50% |
| Debt Service | 1,348,850 | 786,829 | 41,925 | (744,904) | 3% |
| Total Expenditures | \$ 1,350,850 | \$ 787,996 | \$ 42,925 | \$ (745,071) | 3% |
| Net Revenue (Expenditures) | \$ (1,999) | \$ (1,166) | \$ 744,397 | \$ 745,563 | |
| Beginning Fund Balance | \$ 547,111 | \$ 547,111 | \$ 339,292 | | |
| Ending Fund Balance | \$ 545,112 | \$ 545,945 | \$ 1,083,689 | | |

**City of Bay City
Financial Statement
As of April 30, 2012**

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

58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|-------------------------|-------------------------------|------------------|---|--|
| <u>Revenues</u> | | | | | |
| Miscellaneous | \$ 75,200 | \$ 43,867 | \$ 48,422 | \$ 4,555 | 64% |
| Transfers | 62,464 | 36,437 | 36,437 | (0) | 58% |
| Other Revenue | 140,000 | 81,667 | 90,718 | 9,052 | 65% |
| Cost of Fuel | (120,000) | (70,000) | (90,938) | (20,938) | 76% |
| Total Revenues | \$ 157,664 | \$ 91,971 | \$ 84,639 | \$ (7,332) | 54% |
| <u>Expenditures</u> | | | | | |
| Personnel | \$ 44,685 | \$ 26,066 | \$ 28,386 | \$ 2,320 | 64% |
| Supplies & Materials | 9,100 | 5,308 | 2,860 | (2,449) | 31% |
| Other Charges & Services | 82,800 | 48,300 | 25,596 | (22,704) | 31% |
| Repairs & Maintenance | 20,500 | 11,958 | 14,397 | 2,438 | 70% |
| Total Expenditures | \$ 157,085 | \$ 91,633 | \$ 71,238 | \$ (20,395) | 45% |
| Net Revenue (Expenditures) | \$ 579 | \$ 338 | \$ 13,401 | \$ 13,063 | |
| Beginning Fund Balance | \$ 30,547 | \$ 30,547 | \$ 40,674 | | |
| Ending Fund Balance | \$ 31,126 | \$ 30,885 | \$ 54,075 | | |

**City of Bay City
Financial Statement
As of April 30, 2012**

Sanitation Fund (Fund 75)

Percent of Fiscal Year Complete

58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|-------------------------|-------------------------------|---------------------|---|--|
| Revenues | | | | | |
| Charges for Services | \$ 2,697,000 | \$ 1,573,250 | \$ 1,478,553 | \$ (94,697) | 55% |
| Other Revenue | 38,000 | 22,167 | 25,633 | 3,466 | 67% |
| Total Revenues | \$ 2,735,000 | \$ 1,595,417 | \$ 1,504,187 | \$ (91,230) | 55% |
| Expenditures | | | | | |
| Administration | \$ 662,831 | \$ 386,651 | \$ 357,033 | \$ (29,619) | 54% |
| Residential | 726,258 | 423,651 | 413,259 | (10,391) | 57% |
| Commercial | 380,233 | 221,803 | 202,560 | (19,242) | 53% |
| Recycling | 85,258 | 49,734 | 52,470 | 2,736 | 62% |
| Transfer Station | 569,738 | 332,347 | 351,090 | 18,743 | 62% |
| Total Expenditures | \$ 2,424,318 | \$ 1,414,186 | \$ 1,376,412 | \$ (37,773) | 57% |
| Net Revenue (Expenditures) | \$ 310,682 | \$ 181,231 | \$ 127,774 | \$ (53,457) | |
| Beginning Fund Balance | \$ 357,317 | \$ 357,317 | \$ 207,947 | | |
| Ending Fund Balance | \$ 667,999 | \$ 538,548 | \$ 335,721 | | |

**City of Bay City
Financial Statement
As of April 30, 2012**

Debt Service Fund (Fund 80)

Percent of Fiscal Year Complete

58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|-------------------------|-------------------------------|-------------------|---|--|
| <u>Revenues</u> | | | | | |
| Property Taxes | \$ 295,938 | \$ 172,631 | \$ 281,034 | \$ 108,403 | 95% |
| Interest | - | 172,631 | 191 | (172,439) | N/A |
| Transfers | 531,448 | 310,011 | 310,025 | 14 | 58% |
| Total Revenues | \$ 827,386 | \$ 655,272 | \$ 591,250 | \$ (64,022) | 71% |
| <u>Expenditures</u> | | | | | |
| Debt Service | \$ 828,385 | \$ 483,225 | \$ 128,693 | \$ (354,532) | 16% |
| Total Expenditures | \$ 828,385 | \$ 483,225 | \$ 128,693 | \$ (354,532) | 16% |
| Net Revenue (Expenditures) | \$ (999) | \$ 172,048 | \$ 462,557 | \$ 290,510 | |
| Beginning Fund Balance | \$ 16,664 | \$ 16,664 | \$ 10,286 | | |
| Ending Fund Balance | \$ 15,665 | \$ 188,712 | \$ 472,843 | | |

**City of Bay City
Financial Statement
As of April 30, 2012**

Equipment Maintenance Fund (Fund 82)

Percent of Fiscal Year Complete 58%

| | Total Budget | Budget as of 04-12 | Actuals | Over(Under) Budget to Date | Percent to Total Budget |
|-----------------------------------|-------------------|-----------------------|-------------------|----------------------------------|-------------------------------|
| <u>Revenues</u> | | | | | |
| Interest | \$ - | \$ - | \$ 3 | \$ 3 | N/A |
| Transfers | 293,453 | 171,181 | 118,672 | (52,509) | 40% |
| Other Revenue | 1,108 | 92 | 1,341 | 1,248 | N/A |
| Total Revenues | \$ 294,561 | \$ 171,273 | \$ 120,016 | \$ (51,258) | 41% |
| <u>Expenditures</u> | | | | | |
| Personnel | \$ 248,303 | \$ 144,843 | \$ 114,194 | \$ (30,650) | 46% |
| Supplies & Materials | 12,250 | 7,146 | 4,663 | (2,483) | 38% |
| Other Charges & Services | 2,480 | 1,447 | 3,042 | 1,595 | 123% |
| Repairs & Maintenance | 15,000 | 8,750 | 2,092 | (6,658) | 14% |
| Capital Outlay | 18,108 | 10,563 | - | (10,563) | 0% |
| Total Expenditures | \$ 296,141 | \$ 172,749 | \$ 123,990 | \$ (48,759) | 42% |
| Net Revenue (Expenditures) | \$ (1,580) | \$ (1,476) | \$ (3,975) | \$ (2,499) | |
| Beginning Fund Balance | \$ - | \$ - | (43) | | |
| Ending Fund Balance | \$ (1,580) | \$ (1,476) | (4,018) | | |