

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

General Fund (Fund 11)

Percent of Fiscal Year Complete

92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 3,528,000	\$ 3,234,000	\$ 3,502,016	\$ 268,016	99%
Other Local Taxes	4,444,850	4,074,446	4,149,486	75,040	93%
Fines & Penalties	454,500	416,625	305,170	(111,455)	67%
Licenses & Permits	9,000	8,250	5,505	(2,746)	61%
Miscellaneous	810,189	742,673	857,536	114,863	106%
Transfers	210,856	193,285	159,528	(33,757)	76%
Other Revenue	33,050	30,296	18,406	(11,890)	56%
Total Revenues	\$ 9,490,445	\$ 8,699,575	\$ 8,997,646	\$ 298,072	95%
<u>Expenditures</u>					
City Secretary	\$ 258,684	\$ 237,127	\$ 219,599	\$ (17,528)	85%
City General Services	2,504,155	2,295,475	2,210,809	(84,666)	88%
Administrative Council	224,447	205,743	185,320	(20,423)	83%
Main Street	50,300	46,108	31,336	(14,773)	62%
Municipal Court	372,833	341,764	235,065	(106,698)	63%
Finance	240,348	220,319	214,781	(5,538)	89%
Police	3,784,759	3,469,362	3,429,836	(39,527)	91%
Animal Impoundment	99,889	91,565	89,851	(1,714)	90%
Volunteer Fire Dept.	207,764	190,450	160,115	(30,335)	77%
Public Works	1,160,017	1,063,349	991,215	(72,134)	85%
Service Center	69,325	63,548	48,325	(15,223)	70%
Parks	609,005	558,255	471,733	(86,521)	77%
Riverside Park	158,854	145,616	128,603	(17,013)	81%
Recreation	123,118	112,858	89,540	(23,319)	73%
Swimming Pools	133,670	122,531	77,873	(44,658)	58%
Library	60,823	55,754	60,819	5,065	100%
Teen Center	8,500	7,792	4,750	(3,042)	56%
Total Expenditures	\$ 10,066,491	\$ 9,227,617	\$ 8,649,568	\$ (578,049)	86%
Net Revenue (Expenditures)	\$ (576,046)	\$ (528,042)	\$ 348,078	\$ 876,120	
Beginning Fund Balance	\$ 2,440,267	\$ 2,440,267	\$ 2,931,969		
Ending Fund Balance	\$ 1,864,221	\$ 1,912,225	\$ 3,280,047		

**City of Bay City
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Emergency & Disaster Recovery Fund (Fund 23)

Percent of Fiscal Year Complete 92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Utility Fees	\$ 145,000	\$ 132,917	\$ 135,939	\$ 3,022	94%
Interest	200	17	346	329	N/A
Total Revenues	\$ 145,200	\$ 132,933	\$ 136,285	\$ 3,351	94%
<u>Expenditures</u>					
Bad Debt	\$ -	\$ -	\$ (34)	\$ (34)	N/A
Total Expenditures	\$ -	\$ -	\$ (34)	\$ (34)	
Net Revenue (Expenditures)	\$ 145,200	\$ 132,933	\$ 136,319	\$ 3,385	
Beginning Fund Balance	\$ 408,431	\$ 408,431	\$ 407,389		
Ending Fund Balance	\$ 553,631	\$ 541,364	\$ 543,707		

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

92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
Revenues					
Hotel Occupancy Tax	\$ 415,000	380,417	\$ 452,757	\$ 72,340	109%
Miscellaneous	77,650	71,179	66,918	(4,261)	86%
Total Revenues	\$ 492,650	\$ 451,596	519,675	\$ 68,079	105%
Expenditures					
Civic & Cultural Art	\$ 65,295	\$ 59,854	\$ 46,137	\$ (13,717)	71%
Convention & Visitors Bureau	197,300	180,858	192,181	11,323	97%
Civic Center	243,750	223,438	218,798	(4,640)	90%
Matagorda County Museum	48,000	44,000	48,000	4,000	100%
Total Expenditures	\$ 554,345	\$ 508,150	\$ 505,116	\$ (3,034)	91%
Net Revenue (Expenditures)	\$ (61,695)	\$ (56,554)	\$ 14,559	\$ 71,113	
Beginning Fund Balance	\$ 198,498	\$ 198,498	\$ 238,779		
Ending Fund Balance	\$ 136,803	\$ 141,944	253,338		

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

92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
Revenues					
Interest	\$ 25	\$ 2	\$ 26	\$ 24	N/A
Forfeiture Revenue	5,000	417	26,204	25,787	524%
Total Revenues	\$ 5,025	\$ 419	\$ 26,230	\$ 25,811	522%
Expenditures					
Personnel	\$ 2,500	\$ 2,292	\$ 911	\$ (1,381)	36%
Supplies & Materials	10,000	9,167	14,413	5,247	144%
Other Charges & Services	-	-	-	-	N/A
Repairs & Maintenance	-	-	529	529	N/A
Capital Outlay	5,000	4,583	-	(4,583)	0%
Total Expenditures	\$ 17,500	\$ 16,042	15,853	\$ (189)	91%
Net Revenue (Expenditures)	\$ (12,475)	\$ (15,623)	\$ 10,376	\$ 25,999	
Beginning Fund Balance	\$ 31,200	\$ 31,200	\$ 33,261		
Ending Fund Balance	\$ 18,725	\$ 15,577	\$ 43,638		

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Municipal Court Technology Fund (Fund 29)

Percent of Fiscal Year Complete 92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Court Technology Fee	\$ 12,000	\$ 11,000	\$ 6,206	\$ (4,794)	52%
Interest	-	-	42	42	N/A
Total Revenues	\$ 12,000	\$ 11,000	\$ 6,247	\$ (4,753)	52%
<u>Expenditures</u>					
Supplies & Materials	\$ -	\$ -	\$ 190	\$ 190	N/A
Other Charges & Services	18,800	17,233	9,295	(7,939)	49%
Repairs & Maintenance	-	-	699	699	N/A
Total Expenditures	\$ 18,800	\$ 17,233	\$ 10,183	\$ (7,050)	54%
Net Revenue (Expenditures)	\$ (6,800)	\$ (6,233)	\$ (3,936)	\$ 2,297	
Beginning Fund Balance	\$ 57,867	\$ 57,867	\$ 57,798		
Ending Fund Balance	\$ 51,067	\$ 51,634	53,862		

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Municipal Court Building Security Fund (Fund 27)

Percent of Fiscal Year Complete 92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Building Security Fee	\$ 9,000	\$ 8,250	\$ 4,654	\$ (3,596)	52%
Interest	-	-	36	36	N/A
Total Revenues	\$ 9,000	\$ 8,250	4,690	\$ (3,560)	52%
<u>Expenditures</u>					
Personnel	\$ 22,000	\$ 20,167	\$ 4,739	\$ (15,427)	22%
Total Expenditures	\$ 22,000	\$ 20,167	4,739	\$ (15,427)	22%
Net Revenue (Expenditures)	\$ (13,000)	\$ (11,917)	\$ (49)	\$ 11,867	
Beginning Fund Balance	\$ 39,081	\$ 39,081	\$ 47,988		
Ending Fund Balance	\$ 26,081	\$ 27,164	47,938		

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Donation Fund (Fund 21)

Percent of Fiscal Year Complete

92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 63	\$ 63	N/A
Grants	-	-	5,000	5,000	N/A
USO Restoration Donations	26,365	24,168	32,490	8,322	123%
KBCB Donations	-	-	1,725	1,725	N/A
Animal Impoundment Donations	-	-	15	15	N/A
Total Revenues	\$ 26,365	\$ 24,168	39,293	\$ 15,125	
<u>Expenditures</u>					
USO Restoration	\$ -	\$ -	\$ 4,384	\$ 4,384	N/A
KBCB	-	-	25	25	N/A
Transfer to Other Funds	-	-	-	-	N/A
Animal Impoundment	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	4,409	\$ 4,409	N/A
Net Revenue (Expenditures)	\$ 26,365	\$ 24,168	\$ 34,884	\$ 10,716	
Beginning Fund Balance	\$ 27,268	\$ 27,268	\$ 38,367		
Ending Fund Balance	\$ 53,633	\$ 51,436	73,251		

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Library Fund (Fund 26)

Percent of Fiscal Year Complete

92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Fines	\$ 4,875	\$ 4,469	\$ 5,324	\$ 855	109%
Interest	-	-	67	67	N/A
Rental Proceeds	59,205	54,271	59,130	4,859	100%
Grants	-	-	4,298	-	N/A
Donations	10,125	9,281	16,966	7,685	168%
County Funding	200,000	183,333	150,000	(33,333)	75%
Other Income-Other Entitiy	16,125	14,781	802	(13,979)	5%
Other Income	19,500	17,875	6,298	(11,577)	32%
Transfer from General Fund	131,480	120,523	131,480	10,957	100%
Total Revenues	\$ 441,310	\$ 404,534	374,366	\$ (34,467)	85%
<u>Expenditures</u>					
Personnel	\$ 166,796	\$ 152,896	\$ 153,814	\$ 918	92%
Supplies & Materials	60,575	55,527	45,607	(9,920)	75%
Other Charges & Services	130,350	119,488	72,060	(47,428)	55%
Repairs & Maintenance	11,000	10,083	8,933	(1,151)	81%
Total Expenditures	\$ 368,721	\$ 337,994	280,414	\$ (57,580)	76%
Net Revenue (Expenditures)	\$ 72,589	\$ 66,540	\$ 93,951	\$ 23,113	
Beginning Fund Balance	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 72,589	\$ 66,540	93,951		

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

92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 3	\$ 3	N/A
County Funding	-	-	10,000	10,000	N/A
City Funding	-	-	10,000	10,000	N/A
Total Revenues	\$ -	\$ -	\$ 20,003	\$ 20,003	N/A
<u>Expenditures</u>					
Personnel	\$ -	\$ -	\$ 974	\$ 974	N/A
Supplies & Materials	-	-	9,063	9,063	N/A
Other Charges & Services	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	10,037	\$ 10,037	N/A
Net Revenue (Expenditures)	\$ -	\$ -	\$ 9,966	\$ 9,966	
Beginning Fund Balance	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ -	\$ -	\$ 9,966		

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Utility Fund (Fund 61)

Percent of Fiscal Year Complete

92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 6,078,000	\$ 5,571,500	\$ 5,984,913	\$ 413,413	98%
Fines & Penalties	11,000	10,083	12,626	2,543	115%
Licenses & Permits	60,200	55,183	68,582	13,399	114%
Miscellaneous	302,444	277,240	7,706	(269,535)	3%
Total Revenues	\$ 6,451,644	\$ 5,914,007	6,073,827	\$ 159,820	94%
<u>Expenditures</u>					
General Operation	\$ 4,105,601	\$ 3,763,468	\$ 3,521,301	\$ (242,167)	86%
Water	717,000	657,250	471,825	(185,425)	66%
Sewer	2,138,472	1,960,266	1,652,468	(307,798)	77%
Electrical	118,979	109,064	101,281	(7,783)	85%
Inspection	254,258	233,070	217,177	(15,893)	85%
Warehouse Operations	51,250	46,979	53,865	6,886	105%
Total Expenditures	\$ 7,385,560	\$ 6,770,097	6,017,917	\$ (752,179)	81%
Net Revenue (Expenditures)	\$ (933,916)	\$ (856,090)	\$ 55,909	\$ 911,999	
Beginning Fund Balance	\$ 1,385,992	\$ 1,385,992	\$ 2,199,471		
Ending Fund Balance	\$ 452,076	\$ 529,902	\$ 2,255,380		

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

92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 880	\$ 880	N/A
Transfer from General Fund	162,234	148,715	148,715	-	92%
Transfer from Utility Fund	1,635,666	1,499,361	1,499,361	-	92%
Transfer from Const. Fund	-	-	(21,596)	(21,596)	N/A
Total Revenues	\$ 1,797,900	\$ 1,648,075	1,627,359	\$ (20,716)	91%
<u>Expenditures</u>					
Other Charges & Services	\$ 2,000	\$ 1,833	\$ -	\$ (1,833)	0%
Debt Service	1,795,900	1,646,242	986,817	(659,425)	55%
Total Expenditures	\$ 1,797,900	\$ 1,648,075	\$ 986,817	\$ (661,258)	55%
Net Revenue (Expenditures)	\$ -	\$ -	\$ 640,542	\$ 640,542	
Beginning Fund Balance	\$ 337,793	\$ 337,793	\$ 360,972		
Ending Fund Balance	\$ 337,793	\$ 337,793	1,001,515		

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

92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Miscellaneous	\$ 95,200	\$ 87,267	\$ 103,031	\$ 15,765	108%
Transfers	62,464	57,259	57,259	(0)	92%
Other Revenue	143,000	131,083	145,797	14,714	102%
Cost of Fuel	(120,000)	(110,000)	(164,128)	(54,128)	137%
Total Revenues	\$ 180,664	\$ 165,609	141,959	\$ (23,650)	79%
<u>Expenditures</u>					
Personnel	\$ 94,552	\$ 86,673	\$ 73,394	\$ (13,278)	78%
Supplies & Materials	7,675	7,035	5,796	(1,239)	76%
Other Charges & Services	61,125	56,031	48,059	(7,972)	79%
Repairs & Maintenance	16,000	14,667	3,496	(11,170)	22%
Capital Expenditures	32,500	2,708	36,362	33,653	N/A
Total Expenditures	\$ 211,852	\$ 167,114	167,108	\$ (6)	79%
Net Revenue (Expenditures)	\$ (31,188)	\$ (1,506)	\$ (25,149)	\$ (23,643)	
Beginning Fund Balance	\$ 50,994	\$ 50,994	\$ 72,366		
Ending Fund Balance	\$ 19,806	\$ 49,488	47,217		

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Sanitation Fund (Fund 75)

Percent of Fiscal Year Complete

92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 2,480,000	\$ 2,273,333	\$ 2,314,791	\$ 41,458	93%
Miscellaneous	2,300	192	2,627	2,435	114%
Other Revenue	40,000	36,667	27,219	(9,447)	68%
Total Revenues	\$ 2,522,300	\$ 2,310,192	2,344,638	\$ 34,446	93%
<u>Expenditures</u>					
Administration	\$ 660,877	\$ 605,804	\$ 549,511	\$ (56,293)	83%
Residential	866,962	794,715	768,550	(26,165)	89%
Commercial	355,495	325,870	317,032	(8,838)	89%
Recycling	104,746	96,017	78,997	(17,020)	75%
Transfer Station	636,415	583,380	607,724	24,343	95%
Total Expenditures	\$ 2,624,495	\$ 2,405,787	2,321,814	\$ (83,973)	88%
Net Revenue (Expenditures)	\$ (102,195)	\$ (95,595)	\$ 22,823	\$ 118,419	
Beginning Fund Balance	\$ 410,134	\$ 410,134	\$ 423,430		
Ending Fund Balance	\$ 307,939	\$ 314,539	446,254		

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

92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 295,938	\$ 271,277	\$ 296,070	\$ 24,793	100%
Miscellaneous	-	-	16,924	16,924	N/A
Transfers	535,168	490,571	553,384	62,813	103%
Total Revenues	\$ 831,106	\$ 761,847	866,377	\$ 104,530	104%
<u>Expenditures</u>					
Debt Service	\$ 830,185	\$ 761,003	\$ 892,998	\$ 131,995	108%
Total Expenditures	\$ 830,185	\$ 761,003	\$ 892,998	\$ 131,995	108%
Net Revenue (Expenditures)	\$ 921	\$ 844	\$ (26,621)	\$ (27,465)	
Beginning Fund Balance	\$ 33,509	\$ 33,509	\$ 11,276		
Ending Fund Balance	\$ 34,430	\$ 34,353	\$ (15,345)		

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Information Services Fund (Fund 81)

Percent of Fiscal Year Complete

92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 2	\$ 2	N/A
Transfers	519,920	476,593	375,592	(101,002)	72%
Other Revenue	-	-	2,246	2,246	N/A
Total Revenues	\$ 519,920	\$ 476,593	\$ 377,839	\$ (98,754)	73%
<u>Expenditures</u>					
Personnel	\$ 239,380	\$ 219,432	\$ 208,400	\$ (11,032)	87%
Supplies & Materials	43,860	40,205	23,887	(16,318)	54%
Other Charges & Services	31,680	29,040	33,237	4,197	105%
Repairs & Maintenance	6,500	5,958	487	(5,472)	7%
Capital Outlay	198,500	181,958	112,738	(69,220)	57%
Total Expenditures	\$ 519,920	\$ 476,593	378,749	\$ (97,844)	73%
Net Revenue (Expenditures)	\$ -	\$ -	\$ (910)	\$ (910)	
Beginning Fund Balance	\$ -	\$ -	-		
Ending Fund Balance	\$ -	\$ -	(910)		

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Equipment Maintenance Fund (Fund 82)

Percent of Fiscal Year Complete 92%

	Total Budget	Budget as of 08-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 2	\$ 2	N/A
Transfers	228,295	209,270	188,876	(20,394)	83%
Other Revenue	-	-	316	316	N/A
Total Revenues	\$ 228,295	\$ 209,270	\$ 189,194	\$ (20,076)	83%
<u>Expenditures</u>					
Personnel	\$ 195,345	\$ 179,066	\$ 178,754	\$ (312)	92%
Supplies & Materials	18,280	16,757	9,847	(6,910)	54%
Other Charges & Services	7,170	6,573	1,961	(4,611)	27%
Repairs & Maintenance	7,500	6,875	984	(5,891)	13%
Total Expenditures	\$ 228,295	\$ 209,270	191,546	\$ (17,724)	84%
Net Revenue (Expenditures)	\$ -	\$ -	\$ (2,352)	\$ (2,352)	
Beginning Fund Balance	\$ (43)	\$ (43)	10,922		
Ending Fund Balance	\$ (43)	\$ (43)	8,570		