

**City of Bay City
Financial Statement
As of December 31, 2012**

General Fund (Fund 11)
Percent of Fiscal Year Complete

25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
Revenues					
Property Taxes	\$ 3,528,000	\$ 882,000	\$ 1,178,048	\$ 296,048	33%
Other Local Taxes	4,436,400	1,109,100	1,132,901	23,801	26%
Fines & Penalties	454,500	113,625	65,651	(47,974)	14%
Licenses & Permits	9,000	2,250	3,150	900	35%
Miscellaneous	759,070	189,768	125,684	(64,083)	17%
Transfers	365,176	91,294	87,008	(4,286)	24%
Other Revenue	33,050	8,263	3,912	(4,351)	12%
Total Revenues	\$ 9,585,196	\$ 2,396,299	\$ 2,596,353	\$ 200,054	27%
Expenditures					
City Secretary	\$ 230,834	\$ 57,709	\$ 45,560	\$ (12,148)	20%
City General Services	2,514,900	628,725	440,619	(188,106)	18%
Administrative Council	224,447	56,112	46,105	(10,006)	21%
Main Street	45,300	11,325	8,352	(2,973)	18%
Municipal Court	372,833	93,208	42,333	(50,875)	11%
Finance	240,348	60,087	52,915	(7,172)	22%
Police	3,757,872	939,468	843,146	(96,322)	22%
Animal Impoundment	99,889	24,972	20,946	(4,026)	21%
Volunteer Fire Dept.	207,764	51,941	85,263	33,322	41%
Public Works	1,001,417	250,354	216,909	(33,445)	22%
Service Center	64,253	16,063	10,037	(6,027)	16%
Parks	603,660	150,915	89,298	(61,617)	15%
Riverside Park	158,854	39,714	25,721	(13,993)	16%
Recreation	123,118	30,780	17,155	(13,624)	14%
Swimming Pools	133,670	33,418	5,010	(28,408)	4%
Library	220,143	55,036	56,350	1,314	26%
Teen Center	8,500	2,125	1,023	(1,102)	12%
Total Expenditures	\$ 10,007,802	\$ 2,501,951	\$ 2,006,743	\$ (495,208)	20%
Net Revenue (Expenditures)	\$ (422,606)	\$ (105,652)	\$ 589,611	\$ 695,262	
Beginning Fund Balance	\$ 2,440,267	\$ 2,440,267	\$ 2,864,394		
Ending Fund Balance	\$ 2,017,661	\$ 2,334,616	\$ 3,454,004		

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

Percent of Fiscal Year Complete 25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Utility Fees	\$ 145,000	\$ 36,250	\$ 37,018	\$ 768	26%
Interest	200	17	75	58	N/A
Total Revenues	\$ 145,200	\$ 36,267	\$ 37,092	\$ 826	26%
<u>Expenditures</u>					
Bad Debt	\$ -	\$ -	\$ (11)	\$ (11)	N/A
Total Expenditures	\$ -	\$ -	\$ (11)	\$ (11)	
Net Revenue (Expenditures)	\$ 145,200	\$ 36,267	\$ 37,104	\$ 837	
Beginning Fund Balance	\$ 408,431	\$ 408,431	\$ 407,389		
Ending Fund Balance	\$ 553,631	\$ 444,698	\$ 444,492		

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

25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Hotel Occupancy Tax	\$ 410,000	102,500	\$ 99,507	\$ (2,993)	24%
Miscellaneous	77,650	19,413	22,077	2,664	28%
Total Revenues	\$ 487,650	\$ 121,913	121,583	\$ (329)	25%
<u>Expenditures</u>					
Civic & Cultural Art	\$ 60,295	\$ 15,074	\$ 15,550	\$ 476	26%
Convention & Visitors Bureau	197,300	49,325	67,002	17,677	34%
Civic Center	243,750	60,938	42,136	(18,802)	17%
Matagorda County Museum	48,000	12,000	12,000	-	25%
Total Expenditures	\$ 549,345	\$ 137,336	\$ 136,687	\$ (649)	25%
Net Revenue (Expenditures)	\$ (61,695)	\$ (15,424)	\$ (15,104)	\$ 320	
Beginning Fund Balance	\$ 198,498	\$ 198,498	\$ 174,036		
Ending Fund Balance	\$ 136,803	\$ 183,074	158,932		

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

25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ 25	\$ 2	\$ 5	\$ 3	N/A
Forfeiture Revenue	5,000	417	4,272	3,855	85%
Total Revenues	\$ 5,025	\$ 419	\$ 4,277	\$ 3,858	85%
<u>Expenditures</u>					
Personnel	\$ 2,500	\$ 625	\$ -	\$ (625)	0%
Supplies & Materials	10,000	2,500	1,986	(514)	20%
Other Charges & Services	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	N/A
Capital Outlay	5,000	1,250	-	(1,250)	0%
Total Expenditures	\$ 17,500	\$ 4,375	1,986.37	\$ (2,389)	11%
Net Revenue (Expenditures)	\$ (12,475)	\$ (3,956)	\$ 2,290	\$ 6,247	
Beginning Fund Balance	\$ 31,200	\$ 31,200	\$ 33,261		
Ending Fund Balance	\$ 18,725	\$ 27,244	\$ 35,552		

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Municipal Court Technology Fund (Fund 29)

Percent of Fiscal Year Complete 25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Court Technology Fee	\$ 12,000	\$ 3,000	\$ 1,594	\$ (1,406)	13%
Interest	-	-	11	11	N/A
Total Revenues	\$ 12,000	\$ 3,000	\$ 1,605	\$ (1,395)	13%
<u>Expenditures</u>					
Supplies & Materials	\$ -	\$ -	\$ 58	\$ 58	N/A
Other Charges & Services	18,800	4,700	2,159	(2,541)	11%
Total Expenditures	\$ 18,800	\$ 4,700	\$ 2,217	\$ (2,483)	12%
Net Revenue (Expenditures)	\$ (6,800)	\$ (1,700)	\$ (612)	\$ 1,088	
Beginning Fund Balance	\$ 57,867	\$ 57,867	\$ 57,798		
Ending Fund Balance	\$ 51,067	\$ 56,167	57,186		

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Municipal Court Building Security Fund (Fund 27)

Percent of Fiscal Year Complete 25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Building Security Fee	\$ 9,000	\$ 2,250	\$ 1,195	\$ (1,055)	13%
Interest	-	-	9	9	N/A
Total Revenues	\$ 9,000	\$ 2,250	1,204	\$ (1,046)	13%
<u>Expenditures</u>					
Personnel	\$ 22,000	\$ 5,500	-	\$ (5,500)	0%
Total Expenditures	\$ 22,000	\$ 5,500	-	\$ (5,500)	0%
Net Revenue (Expenditures)	\$ (13,000)	\$ (3,250)	\$ 1,204	\$ 4,454	
Beginning Fund Balance	\$ 39,081	\$ 39,081	\$ 47,483		
Ending Fund Balance	\$ 26,081	\$ 35,831	48,687		

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Donation Fund (Fund 21)

Percent of Fiscal Year Complete

25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 15	\$ 15	N/A
Grants	-	-	-	-	N/A
USO Restoration Donations	-	-	26,280	26,280	N/A
KBCB Donations	-	-	-	-	N/A
Animal Impoundment Donations	-	-	10	10	N/A
Total Revenues	\$ -	\$ -	26,305	\$ 26,305	
<u>Expenditures</u>					
USO Restoration	\$ -	\$ -	\$ 4,276	\$ 4,276	N/A
KBCB	-	-	-	-	N/A
Transfer to Other Funds	-	-	-	-	N/A
Animal Impoundment	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	4,276	\$ 4,276	N/A
Net Revenue (Expenditures)	\$ -	\$ -	\$ 22,029	\$ 22,029	
Beginning Fund Balance	\$ 27,268	\$ 27,268	\$ 38,367		
Ending Fund Balance	\$ 27,268	\$ 27,268	60,396		

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Utility Fund (Fund 61)

Percent of Fiscal Year Complete

25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 6,078,000	\$ 1,519,500	\$ 1,592,623	\$ 73,123	26%
Fines & Penalties	11,000	2,750	6,317	3,567	57%
Licenses & Permits	60,200	15,050	22,025	6,975	37%
Miscellaneous	16,000	4,000	6,107	2,107	38%
Total Revenues	\$ 6,165,200	\$ 1,541,300	1,627,072	\$ 85,772	26%
<u>Expenditures</u>					
General Operation	\$ 4,060,902	\$ 1,015,226	\$ 906,089	\$ (109,137)	22%
Water	522,000	130,500	78,581	(51,919)	15%
Sewer	1,847,372	461,843	310,327	(151,516)	17%
Electrical	118,979	29,745	23,625	(6,120)	20%
Inspection	248,608	62,152	62,106	(46)	25%
Warehouse Operations	51,250	12,813	10,107	(2,705)	20%
Total Expenditures	\$ 6,849,111	\$ 1,712,278	1,390,835	\$ (321,443)	20%
Net Revenue (Expenditures)	\$ (683,911)	\$ (170,978)	\$ 236,237	\$ 407,215	
Beginning Fund Balance	\$ 1,385,992	\$ 1,385,992	\$ 2,035,143		
Ending Fund Balance	\$ 702,081	\$ 1,215,014	\$ 2,271,380		

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

25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 214	\$ 214	N/A
Transfer from General Fund	162,234	40,559	40,559	-	25%
Transfer from Utility Fund	1,635,666	408,917	408,917	-	25%
Total Revenues	\$ 1,797,900	\$ 449,475	449,689	\$ 214	25%
<u>Expenditures</u>					
Other Charges & Services	\$ 2,000	\$ 500	\$ -	\$ (500)	0%
Debt Service	1,795,900	448,975	-	(448,975)	0%
Total Expenditures	\$ 1,797,900	\$ 449,475	\$ -	\$ (449,475)	0%
Net Revenue (Expenditures)	\$ -	\$ -	\$ 449,689	\$ 449,689	
Beginning Fund Balance	\$ 337,793	\$ 337,793	\$ 360,972		
Ending Fund Balance	\$ 337,793	\$ 337,793	810,661		

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

25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Miscellaneous	\$ 75,200	\$ 18,800	\$ 22,217	\$ 3,417	30%
Transfers	62,464	15,616	15,616	(0)	25%
Other Revenue	143,000	35,750	42,043	6,293	29%
Cost of Fuel	(120,000)	(30,000)	(59,996)	(29,996)	50%
Total Revenues	\$ 160,664	\$ 40,166	19,880	\$ (20,286)	12%
<u>Expenditures</u>					
Personnel	\$ 90,552	\$ 22,638	\$ 19,030	\$ (3,608)	21%
Supplies & Materials	7,200	1,800	1,033	(767)	14%
Other Charges & Services	65,600	16,400	10,908	(5,492)	17%
Repairs & Maintenance	16,000	4,000	1,933	(2,067)	12%
Capital Expenditures	-	-	5,541	5,541	N/A
Total Expenditures	\$ 179,352	\$ 44,838	38,445	\$ (6,393)	21%
Net Revenue (Expenditures)	\$ (18,688)	\$ (4,672)	\$ (18,565)	\$ (13,893)	
Beginning Fund Balance	\$ 50,994	\$ 50,994	\$ 69,656		
Ending Fund Balance	\$ 32,306	\$ 46,322	51,091		

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Sanitation Fund (Fund 75)

Percent of Fiscal Year Complete

25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 2,480,000	\$ 620,000	\$ 662,834	\$ 42,834	27%
Miscellaneous	2,300	192	1,689	1,497	73%
Other Revenue	40,000	10,000	5,386	(4,614)	13%
Total Revenues	\$ 2,522,300	\$ 630,192	669,909	\$ 39,717	27%
<u>Expenditures</u>					
Administration	\$ 694,595	\$ 173,649	\$ 158,416	\$ (15,233)	23%
Residential	808,744	202,186	180,500	(21,686)	22%
Commercial	405,495	101,374	57,972	(43,401)	14%
Recycling	92,584	23,146	18,577	(4,569)	20%
Transfer Station	610,915	152,729	202,759	50,030	33%
Total Expenditures	\$ 2,612,333	\$ 653,083	618,224	\$ (34,859)	24%
Net Revenue (Expenditures)	\$ (90,033)	\$ (22,892)	\$ 51,684	\$ 74,576	
Beginning Fund Balance	\$ 410,134	\$ 410,134	\$ 242,946		
Ending Fund Balance	\$ 320,101	\$ 387,242	294,631		

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

25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 295,938	\$ 73,985	\$ 100,094	\$ 26,110	34%
Interest	-	-	27	27	N/A
Transfers	535,168	133,792	133,792	(0)	25%
Total Revenues	\$ 831,106	\$ 207,777	233,913	\$ 26,137	28%
<u>Expenditures</u>					
Debt Service	\$ 830,185	\$ 207,546	-	\$ (207,546)	0%
Total Expenditures	\$ 830,185	\$ 207,546	-	\$ (207,546)	0%
Net Revenue (Expenditures)	\$ 921	\$ 230	\$ 233,913	\$ 233,683	
Beginning Fund Balance	\$ 33,509	\$ 33,509	\$ 11,276		
Ending Fund Balance	\$ 34,430	\$ 33,739	\$ 245,189		

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Information Services Fund (Fund 81)

Percent of Fiscal Year Complete 25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 1	\$ 1	N/A
Transfers	517,420	129,355	68,506	(60,849)	13%
Other Revenue	-	-	290	290	N/A
Total Revenues	\$ 517,420	\$ 129,355	\$ 68,797	\$ (60,558)	13%
<u>Expenditures</u>					
Personnel	\$ 239,380	\$ 59,845	\$ 49,263	\$ (10,582)	21%
Supplies & Materials	43,920	10,980	9,951	(1,030)	23%
Other Charges & Services	29,120	7,280	5,231	(2,049)	18%
Repairs & Maintenance	6,500	1,625	59	(1,566)	1%
Capital Outlay	198,500	49,625	4,004	(45,621)	2%
Total Expenditures	\$ 517,420	\$ 129,355	68,507	\$ (60,848)	13%
Net Revenue (Expenditures)	\$ -	\$ -	\$ 290	\$ 290	
Beginning Fund Balance	\$ -	\$ -	-		
Ending Fund Balance	\$ -	\$ -	290		

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Equipment Maintenance Fund (Fund 82)

Percent of Fiscal Year Complete 25%

	Total Budget	Budget as of 12-12	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 1	\$ 1	N/A
Transfers	228,295	57,074	48,911	(8,163)	21%
Other Revenue	-	-	128	128	N/A
Total Revenues	\$ 228,295	\$ 57,074	\$ 49,039	\$ (8,034)	21%
<u>Expenditures</u>					
Personnel	\$ 195,345	\$ 48,836	\$ 44,082	\$ (4,754)	23%
Supplies & Materials	18,280	4,570	3,273	(1,297)	18%
Other Charges & Services	7,170	1,793	1,274	(519)	18%
Repairs & Maintenance	7,500	1,875	82	(1,793)	1%
Total Expenditures	\$ 228,295	\$ 57,074	\$ 48,711	\$ (8,363)	21%
Net Revenue (Expenditures)	\$ -	\$ -	\$ 328	\$ 328	
Beginning Fund Balance	\$ (43)	\$ (43)	1,741		
Ending Fund Balance	\$ (43)	\$ (43)	2,069		