

**City of Bay City
Financial Statement
As of February 28, 2013**

General Fund (Fund 11)
Percent of Fiscal Year Complete

42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
Revenues					
Property Taxes	\$ 3,528,000	\$ 1,470,000	\$ 3,107,225	\$ 1,637,225	88%
Other Local Taxes	4,436,400	1,848,500	1,908,390	59,890	43%
Fines & Penalties	454,500	189,375	137,357	(52,018)	30%
Licenses & Permits	9,000	3,750	2,036	(1,714)	23%
Miscellaneous	759,070	316,279	210,112	(106,167)	28%
Transfers	365,176	152,157	109,444	(42,713)	30%
Other Revenue	33,050	13,771	4,764	(9,007)	14%
Total Revenues	\$ 9,585,196	\$ 3,993,832	\$ 5,479,328	\$ 1,485,497	57%
Expenditures					
City Secretary	\$ 230,834	\$ 96,181	\$ 81,809	\$ (14,371)	35%
City General Services	2,514,900	1,047,875	969,462	(78,413)	39%
Administrative Council	224,447	93,520	77,006	(16,513)	34%
Main Street	45,300	18,875	18,482	(393)	41%
Municipal Court	372,833	155,347	85,550	(69,797)	23%
Finance	240,348	100,145	90,694	(9,451)	38%
Police	3,757,872	1,565,780	1,535,643	(30,137)	41%
Animal Impoundment	99,889	41,620	35,893	(5,727)	36%
Volunteer Fire Dept.	207,764	86,568	99,954	13,385	48%
Public Works	1,001,417	417,257	374,796	(42,461)	37%
Service Center	64,253	26,772	17,809	(8,963)	28%
Parks	603,660	251,525	158,934	(92,591)	26%
Riverside Park	158,854	66,189	54,848	(11,341)	35%
Recreation	123,118	51,299	23,497	(27,802)	19%
Swimming Pools	133,670	55,696	33,635	(22,061)	25%
Library	220,143	91,726	60,819	(30,907)	28%
Teen Center	8,500	3,542	1,603	(1,939)	19%
Total Expenditures	\$ 10,007,802	\$ 4,169,918	\$ 3,720,435	\$ (449,483)	37%
Net Revenue (Expenditures)	\$ (422,606)	\$ (176,086)	\$ 1,758,893	\$ 1,934,979	
Beginning Fund Balance	\$ 2,440,267	\$ 2,440,267	\$ 2,931,969		
Ending Fund Balance	\$ 2,017,661	\$ 2,264,181	\$ 4,690,862		

**City of Bay City
Financial Statement
As of February 28, 2013**

Emergency & Disaster Recovery Fund (Fund 23)

Percent of Fiscal Year Complete 42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Utility Fees	\$ 145,000	\$ 60,417	\$ 61,654	\$ 1,237	43%
Interest	200	17	99	82	N/A
Total Revenues	\$ 145,200	\$ 60,433	\$ 61,753	\$ 1,320	43%
<u>Expenditures</u>					
Bad Debt	\$ -	\$ -	\$ (13)	\$ (13)	N/A
Total Expenditures	\$ -	\$ -	\$ (13)	\$ (13)	
Net Revenue (Expenditures)	\$ 145,200	\$ 60,433	\$ 61,766	\$ 1,333	
Beginning Fund Balance	\$ 408,431	\$ 408,431	\$ 407,389		
Ending Fund Balance	\$ 553,631	\$ 468,864	\$ 469,154		

**City of Bay City
Financial Statement
As of February 28, 2013**

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

42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Hotel Occupancy Tax	\$ 410,000	170,833	\$ 203,234	\$ 32,400	50%
Miscellaneous	77,650	32,354	40,619	8,265	52%
Total Revenues	\$ 487,650	\$ 203,188	243,853	\$ 40,665	50%
<u>Expenditures</u>					
Civic & Cultural Art	\$ 60,295	\$ 25,123	\$ 25,612	\$ 490	42%
Convention & Visitors Bureau	197,300	82,208	95,358	13,149	48%
Civic Center	243,750	101,563	88,030	(13,533)	36%
Matagorda County Museum	48,000	20,000	48,000	28,000	100%
Total Expenditures	\$ 549,345	\$ 228,894	\$ 257,000	\$ 28,106	47%
Net Revenue (Expenditures)	\$ (61,695)	\$ (25,706)	\$ (13,147)	\$ 12,559	
Beginning Fund Balance	\$ 198,498	\$ 198,498	\$ 238,779		
Ending Fund Balance	\$ 136,803	\$ 172,792	225,632		

**City of Bay City
Financial Statement
As of February 28, 2013**

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

42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ 25	\$ 2	\$ 9	\$ 7	N/A
Forfeiture Revenue	5,000	417	4,272	3,855	85%
Total Revenues	\$ 5,025	\$ 419	\$ 4,281	\$ 3,863	85%
<u>Expenditures</u>					
Personnel	\$ 2,500	\$ 1,042	\$ -	\$ (1,042)	0%
Supplies & Materials	10,000	4,167	3,090	(1,076)	31%
Other Charges & Services	-	-	-	-	N/A
Repairs & Maintenance	-	-	150	150	N/A
Capital Outlay	5,000	2,083	-	(2,083)	0%
Total Expenditures	\$ 17,500	\$ 7,292	3,240	\$ (4,051)	19%
Net Revenue (Expenditures)	\$ (12,475)	\$ (6,873)	\$ 1,041	\$ 7,914	
Beginning Fund Balance	\$ 31,200	\$ 31,200	\$ 33,261		
Ending Fund Balance	\$ 18,725	\$ 24,327	\$ 34,302		

**City of Bay City
Financial Statement
As of February 28, 2013**

Municipal Court Technology Fund (Fund 29)

Percent of Fiscal Year Complete 42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Court Technology Fee	\$ 12,000	\$ 5,000	\$ 2,830	\$ (2,170)	24%
Interest	-	-	14	14	N/A
Total Revenues	\$ 12,000	\$ 5,000	\$ 2,844	\$ (2,156)	24%
<u>Expenditures</u>					
Supplies & Materials	\$ -	\$ -	\$ 190	\$ 190	N/A
Other Charges & Services	18,800	7,833	5,148	(2,685)	27%
Total Expenditures	\$ 18,800	\$ 7,833	\$ 5,338	\$ (2,496)	28%
Net Revenue (Expenditures)	\$ (6,800)	\$ (2,833)	\$ (2,494)	\$ 339	
Beginning Fund Balance	\$ 57,867	\$ 57,867	\$ 57,798		
Ending Fund Balance	\$ 51,067	\$ 55,034	55,304		

City of Bay City
Financial Statement
As of February 28, 2013

Municipal Court Building Security Fund (Fund 27)

Percent of Fiscal Year Complete 42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Building Security Fee	\$ 9,000	\$ 3,750	\$ 2,122	\$ (1,628)	24%
Interest	-	-	12	12	N/A
Total Revenues	\$ 9,000	\$ 3,750	2,134	\$ (1,616)	24%
<u>Expenditures</u>					
Personnel	\$ 22,000	\$ 9,167	-	\$ (9,167)	0%
Total Expenditures	\$ 22,000	\$ 9,167	-	\$ (9,167)	0%
Net Revenue (Expenditures)	\$ (13,000)	\$ (5,417)	\$ 2,134	\$ 7,551	
Beginning Fund Balance	\$ 39,081	\$ 39,081	\$ 47,988		
Ending Fund Balance	\$ 26,081	\$ 33,664	50,121		

**City of Bay City
Financial Statement
As of February 28, 2013**

Donation Fund (Fund 21)
Percent of Fiscal Year Complete

42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 23	\$ 23	N/A
Grants	-	-	-	-	N/A
USO Restoration Donations	-	-	26,365	26,365	N/A
KBCB Donations	-	-	-	-	N/A
Animal Impoundment Donations	-	-	10	10	N/A
Total Revenues	\$ -	\$ -	26,398	\$ 26,398	
<u>Expenditures</u>					
USO Restoration	\$ -	\$ -	\$ 5,878	\$ 5,878	N/A
KBCB	-	-	-	-	N/A
Transfer to Other Funds	-	-	-	-	N/A
Animal Impoundment	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	5,878	\$ 5,878	N/A
Net Revenue (Expenditures)	\$ -	\$ -	\$ 20,520	\$ 20,520	
Beginning Fund Balance	\$ 27,268	\$ 27,268	\$ 38,367		
Ending Fund Balance	\$ 27,268	\$ 27,268	58,887		

**City of Bay City
Financial Statement
As of February 28, 2013**

Library Fund (Fund 26)
Percent of Fiscal Year Complete

42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Fines	\$ 4,875	\$ 2,031	\$ 1,150	\$ (881)	24%
Interest	-	-	9	9	N/A
Rental Proceeds	59,205	24,669	6,570	(18,099)	11%
Donations	10,125	4,219	-	(4,219)	0%
County Funding	200,000	83,333	50,000	(33,333)	25%
Other Income-Other Entitiy	16,125	6,719	802	(5,917)	5%
Other Income	19,500	8,125	1,429	(6,696)	7%
Transfer from General Fund	131,480	54,783	131,480	76,697	100%
Total Revenues	\$ 441,310	\$ 183,879	191,440	\$ 7,561	43%
<u>Expenditures</u>					
Payroll Costs	\$ 166,796	\$ 69,498	\$ 32,019	\$ (37,480)	19%
Supplies & Materials	60,575	25,240	12,757	(12,482)	21%
Other Charges & Services	130,350	54,313	23,338	(30,974)	18%
Repairs & Maintenance	11,000	4,583	5,294	711	48%
Total Expenditures	\$ 368,721	\$ 153,634	73,409	\$ (80,225)	20%
Net Revenue (Expenditures)	\$ 72,589	\$ 30,245	\$ 118,031	\$ 87,785	
Beginning Fund Balance	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 72,589	\$ 30,245	118,031		

**City of Bay City
Financial Statement
As of February 28, 2013**

Utility Fund (Fund 61)
Percent of Fiscal Year Complete

42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 6,078,000	\$ 2,532,500	\$ 2,568,933	\$ 36,433	42%
Fines & Penalties	11,000	4,583	9,458	4,875	86%
Licenses & Permits	60,200	25,083	33,896	8,813	56%
Miscellaneous	16,000	6,667	13,630	6,963	85%
Total Revenues	\$ 6,165,200	\$ 2,568,833	2,625,916	\$ 57,083	43%
<u>Expenditures</u>					
General Operation	\$ 4,060,902	\$ 1,692,043	\$ 1,541,806	\$ (150,236)	38%
Water	622,000	259,167	128,099	(131,067)	21%
Sewer	1,894,972	789,572	460,299	(329,273)	24%
Electrical	118,979	49,575	41,770	(7,805)	35%
Inspection	248,608	103,587	98,835	(4,752)	40%
Warehouse Operations	51,250	21,354	18,188	(3,166)	35%
Total Expenditures	\$ 6,996,711	\$ 2,915,296	2,288,997	\$ (626,299)	33%
Net Revenue (Expenditures)	\$ (831,511)	\$ (346,463)	\$ 336,920	\$ 683,383	
Beginning Fund Balance	\$ 1,385,992	\$ 1,385,992	\$ 2,199,471		
Ending Fund Balance	\$ 554,481	\$ 1,039,529	\$ 2,536,390		

**City of Bay City
Financial Statement
As of February 28, 2013**

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

42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 280	\$ 280	N/A
Transfer from General Fund	162,234	67,598	67,598	-	42%
Transfer from Utility Fund	1,635,666	681,528	681,528	-	42%
Total Revenues	\$ 1,797,900	\$ 749,125	749,405	\$ 280	42%
<u>Expenditures</u>					
Other Charges & Services	\$ 2,000	\$ 833	\$ -	\$ (833)	0%
Debt Service	1,795,900	748,292	195,717	(552,575)	11%
Total Expenditures	\$ 1,797,900	\$ 749,125	\$ 195,717	\$ (553,408)	11%
Net Revenue (Expenditures)	\$ -	\$ -	\$ 553,688	\$ 553,688	
Beginning Fund Balance	\$ 337,793	\$ 337,793	\$ 360,972		
Ending Fund Balance	\$ 337,793	\$ 337,793	914,660		

**City of Bay City
Financial Statement
As of February 28, 2013**

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

42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Miscellaneous	\$ 75,200	\$ 31,333	\$ 36,495	\$ 5,162	49%
Transfers	62,464	26,027	26,027	(0)	42%
Other Revenue	143,000	59,583	66,321	6,738	46%
Cost of Fuel	(120,000)	(50,000)	(41,991)	8,009	35%
Total Revenues	\$ 160,664	\$ 66,943	86,853	\$ 19,909	54%
<u>Expenditures</u>					
Personnel	\$ 90,552	\$ 37,730	\$ 34,580	\$ (3,150)	38%
Supplies & Materials	7,200	3,000	2,010	(990)	28%
Other Charges & Services	65,600	27,333	18,125	(9,208)	28%
Repairs & Maintenance	16,000	6,667	2,355	(4,311)	15%
Capital Expenditures	-	-	28,901	28,901	N/A
Total Expenditures	\$ 179,352	\$ 74,730	85,970	\$ 11,240	48%
Net Revenue (Expenditures)	\$ (18,688)	\$ (7,787)	883	\$ 8,669	
Beginning Fund Balance	\$ 50,994	\$ 50,994	\$ 72,366		
Ending Fund Balance	\$ 32,306	\$ 43,207	73,249		

**City of Bay City
Financial Statement
As of February 28, 2013**

Sanitation Fund (Fund 75)

Percent of Fiscal Year Complete

42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 2,480,000	\$ 1,033,333	\$ 1,139,067	\$ 105,733	46%
Miscellaneous	2,300	192	1,700	1,509	74%
Other Revenue	40,000	16,667	9,869	(6,798)	25%
Total Revenues	\$ 2,522,300	\$ 1,050,192	1,150,636	\$ 100,444	46%
<u>Expenditures</u>					
Administration	\$ 694,595	\$ 289,415	\$ 255,979	\$ (33,435)	37%
Residential	808,744	336,977	354,655	17,678	44%
Commercial	405,495	168,956	116,576	(52,380)	29%
Recycling	92,584	38,577	32,430	(6,146)	35%
Transfer Station	610,915	254,548	362,838	108,290	59%
Total Expenditures	\$ 2,612,333	\$ 1,088,472	1,122,479	\$ 34,007	43%
Net Revenue (Expenditures)	\$ (90,033)	\$ (38,280)	\$ 28,157	\$ 66,438	
Beginning Fund Balance	\$ 410,134	\$ 410,134	\$ 423,430		
Ending Fund Balance	\$ 320,101	\$ 371,854	451,587		

**City of Bay City
Financial Statement
As of February 28, 2013**

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

42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 295,938	\$ 123,308	\$ 264,748	\$ 141,441	89%
Interest	-	-	49	49	N/A
Transfers	535,168	222,987	222,987	(0)	42%
Total Revenues	\$ 831,106	\$ 346,294	487,784	\$ 141,489	59%
<u>Expenditures</u>					
Debt Service	\$ 830,185	\$ 345,910	\$ 119,593	\$ (226,318)	14%
Total Expenditures	\$ 830,185	\$ 345,910	\$ 119,593	\$ (226,318)	14%
Net Revenue (Expenditures)	\$ 921	\$ 384	\$ 368,191	\$ 367,807	
Beginning Fund Balance	\$ 33,509	\$ 33,509	\$ 11,276		
Ending Fund Balance	\$ 34,430	\$ 33,893	\$ 379,467		

City of Bay City
Financial Statement
As of February 28, 2013

Information Services Fund (Fund 81)

Percent of Fiscal Year Complete 42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
Revenues					
Interest	\$ -	\$ -	\$ 1	\$ 1	N/A
Transfers	517,420	215,592	131,055	(84,537)	25%
Other Revenue	-	-	290	290	N/A
Total Revenues	\$ 517,420	\$ 215,592	\$ 131,346	\$ (84,245)	25%
Expenditures					
Personnel	\$ 239,380	\$ 99,742	\$ 86,955	\$ (12,787)	36%
Supplies & Materials	43,920	18,300	14,823	(3,477)	34%
Other Charges & Services	29,120	12,133	18,115	5,981	62%
Repairs & Maintenance	6,500	2,708	361	(2,348)	6%
Capital Outlay	198,500	82,708	10,464	(72,244)	5%
Total Expenditures	\$ 517,420	\$ 215,592	130,718	\$ (84,874)	25%
Net Revenue (Expenditures)	\$ -	\$ -	\$ 629	\$ 629	
Beginning Fund Balance	\$ -	\$ -	-		
Ending Fund Balance	\$ -	\$ -	629		

**City of Bay City
Financial Statement
As of February 28, 2013**

Equipment Maintenance Fund (Fund 82)

Percent of Fiscal Year Complete 42%

	Total Budget	Budget as of 02-13	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 1	\$ 1	N/A
Transfers	228,295	95,123	82,513	(12,610)	36%
Other Revenue	-	-	316	316	N/A
Total Revenues	\$ 228,295	\$ 95,123	\$ 82,830	\$ (12,293)	36%
<u>Expenditures</u>					
Personnel	\$ 195,345	\$ 81,394	\$ 74,378	\$ (7,016)	38%
Supplies & Materials	18,280	7,617	6,179	(1,438)	34%
Other Charges & Services	7,170	2,988	1,463	(1,525)	20%
Repairs & Maintenance	7,500	3,125	554	(2,571)	7%
Total Expenditures	\$ 228,295	\$ 95,123	82,573	\$ (12,550)	36%
Net Revenue (Expenditures)	\$ -	\$ -	\$ 256	\$ 256	
Beginning Fund Balance	\$ (43)	\$ (43)	10,922		
Ending Fund Balance	\$ (43)	\$ (43)	11,179		