

**City of Bay City
Financial Statement
As of April 30, 2014**

General Fund (Fund 11)

Percent of Fiscal Year Complete

58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 3,442,500	\$ 2,008,125	\$ 3,203,677	\$ 1,195,552	93%
Other Local Taxes	4,462,975	2,603,402	2,509,841	(93,561)	56%
Fines & Penalties	438,000	255,500	155,717	(99,783)	36%
Licenses & Permits	100,200	58,450	41,135	(17,315)	41%
Miscellaneous	3,261,304	1,902,427	1,714,966	(187,461)	53%
Transfers	113,126	65,990	56,784	(9,207)	50%
Other Revenue	62,700	36,575	5,804	(30,771)	9%
Total Revenues	\$ 11,880,805	\$ 6,930,470	\$ 7,687,923	\$ 757,453	65%
<u>Expenditures</u>					
City Secretary	\$ 253,259	\$ 147,734	\$ 160,087	\$ 12,353	63%
City General Services	2,623,982	1,530,656	1,591,800	61,144	61%
Administrative Council	240,769	140,449	122,125	(18,324)	51%
Main Street	46,472	27,109	18,106	(9,003)	39%
Municipal Court	497,013	289,924	304,390	14,466	61%
Finance	243,914	142,283	137,100	(5,183)	56%
Code Enforcement	346,747	202,269	130,958	(71,311)	38%
Police	3,896,208	2,272,788	2,166,500	(106,288)	56%
Animal Impoundment	151,696	88,489	74,756	(13,733)	49%
Volunteer Fire Dept.	215,656	125,799	123,177	(2,623)	57%
Public Works	2,747,510	1,602,714	1,284,453	(318,261)	47%
Service Center	65,164	38,012	33,761	(4,251)	52%
Parks	534,399	311,733	240,883	(70,850)	45%
Riverside Park	180,447	105,261	85,996	(19,265)	48%
Recreation	120,493	70,288	29,345	(40,943)	24%
Swimming Pools	165,250	96,396	51,447	(44,949)	31%
Teen Center	7,500	4,375	2,318	(2,057)	31%
Total Expenditures	\$ 12,336,479	\$ 7,196,279	\$ 6,557,202	\$ (639,078)	53%
Net Revenue (Expenditures)	\$ (455,674)	\$ (265,810)	\$ 1,130,721	\$ 1,396,531	
Beginning Fund Balance	\$ 3,055,285	\$ 3,055,285	\$ 2,736,876		
Ending Fund Balance	\$ 2,599,611	\$ 2,789,475	\$ 3,867,597		

**City of Bay City
Financial Statement
As of April 30, 2014**

Emergency & Disaster Recovery Fund (Fund 23)

Percent of Fiscal Year Complete 58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Utility Fees	\$ -	\$ -	\$ (6)	\$ (6)	N/A
Interest	-	-	233	233	N/A
Total Revenues	\$ -	\$ -	\$ 226	\$ 226	N/A
<u>Expenditures</u>					
Bad Debt	\$ -	\$ -	\$ (40)	\$ (40)	N/A
Total Expenditures	\$ -	\$ -	\$ (40)	\$ (40)	
Net Revenue (Expenditures)	\$ -	\$ -	\$ 266	\$ 266	
Beginning Fund Balance	\$ 555,689	\$ 555,689	\$ 554,921		
Ending Fund Balance	\$ 555,689	\$ 555,689	\$ 555,187		

**City of Bay City
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Civic & Cultural Arts Fund (Fund 25)

Percent of Fiscal Year Complete 58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Hotel Occupancy Tax	\$ 415,000	242,083	\$ 269,130	\$ 27,047	65%
Miscellaneous	77,650	45,296	36,705	(8,591)	47%
Total Revenues	\$ 492,650	\$ 287,379	305,835	\$ 18,456	62%
<u>Expenditures</u>					
Civic & Cultural Art	\$ 46,471	\$ 27,108	\$ 17,901	\$ (9,207)	39%
Convention & Visitors Bureau	201,300	117,425	116,543	(882)	58%
Civic Center	262,750	153,271	137,643	(15,628)	52%
Matagorda County Museum	48,000	28,000	48,000	20,000	100%
Total Expenditures	\$ 558,521	\$ 325,804	\$ 320,087	\$ (5,717)	57%
Net Revenue (Expenditures)	\$ (65,871)	\$ (38,425)	\$ (14,252)	\$ 24,173	
Beginning Fund Balance	\$ 200,149	\$ 200,149	\$ 221,561		
Ending Fund Balance	\$ 134,278	\$ 161,724	207,309		

**City of Bay City
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Police Forfeiture Fund (Fund 24)
Percent of Fiscal Year Complete

58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ 25	\$ 2	\$ 23	\$ 20	90%
Forfeiture Revenue	5,000	417	16,252	15,836	325%
Total Revenues	\$ 5,025	\$ 419	\$ 16,275	\$ 15,856	324%
<u>Expenditures</u>					
Personnel	\$ 1,000	\$ 583	\$ -	\$ (583)	0%
Supplies & Materials	2,500	1,458	7,913	6,455	317%
Other Charges & Services	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	N/A
Capital Outlay	5,000	2,917	-	(2,917)	0%
Total Expenditures	\$ 8,500	\$ 4,958	7,913	\$ 2,955	93%
Net Revenue (Expenditures)	\$ (3,475)	\$ (4,540)	\$ 8,362	\$ 12,901	
Beginning Fund Balance	\$ 23,286	\$ 23,286	\$ 46,024		
Ending Fund Balance	\$ 19,811	\$ 18,746	\$ 54,386		

**City of Bay City
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Municipal Court Technology Fund (Fund 29)

Percent of Fiscal Year Complete 58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Court Technology Fee	\$ 8,000	\$ 4,667	\$ 3,446	\$ (1,221)	43%
Interest	-	-	22	22	N/A
Total Revenues	\$ 8,000	\$ 4,667	\$ 3,468	\$ (1,198)	43%
<u>Expenditures</u>					
Supplies & Materials	\$ 700	\$ 408	\$ -	\$ (408)	N/A
Other Charges & Services	20,300	11,842	5,509	(6,333)	27%
Repairs & Maintenance	-	-	-	-	N/A
Total Expenditures	\$ 21,000	\$ 12,250	\$ 5,509	\$ (6,741)	26%
Net Revenue (Expenditures)	\$ (13,000)	\$ (7,583)	\$ (2,041)	\$ 5,543	
Beginning Fund Balance	\$ 46,939	\$ 46,939	\$ 53,871		
Ending Fund Balance	\$ 33,939	\$ 39,356	51,830		

**City of Bay City
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Municipal Court Building Security Fund (Fund 27)

Percent of Fiscal Year Complete 58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Building Security Fee	\$ 6,000	\$ 3,500	\$ 2,584	\$ (916)	43%
Interest	-	-	20	20	N/A
Total Revenues	\$ 6,000	\$ 3,500	2,603	\$ (897)	43%
<u>Expenditures</u>					
Personnel	\$ 8,700	\$ 5,075	\$ 8,725	\$ 3,650	100%
Total Expenditures	\$ 8,700	\$ 5,075	8,725	\$ 3,650	100%
Net Revenue (Expenditures)	\$ (2,700)	\$ (1,575)	\$ (6,122)	\$ (4,547)	
Beginning Fund Balance	\$ 43,563	\$ 43,563	\$ 47,704		
Ending Fund Balance	\$ 40,863	\$ 41,988	41,582		

**City of Bay City
Financial Statement
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Donation Fund (Fund 21)

Percent of Fiscal Year Complete

58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 43	\$ 43	N/A
Grants	34,400	20,067	-	(20,067)	0%
USO Restoration Donations	-	-	2,000	2,000	#DIV/0!
KBCB Donations	-	-	-	-	N/A
Train Depot Donations	-	-	3,000	3,000	N/A
Animal Impoundment Donations	-	-	15	15	N/A
Total Revenues	\$ 34,400	\$ 20,067	5,058	\$ (15,009)	
<u>Expenditures</u>					
USO Restoration	\$ 34,400	\$ 20,067	\$ -	\$ (20,067)	N/A
KBCB	-	-	-	-	N/A
Transfer to Other Funds	-	-	-	-	N/A
Animal Impoundment	-	-	-	-	N/A
Total Expenditures	\$ 34,400	\$ 20,067	-	\$ (20,067)	N/A
Net Revenue (Expenditures)	\$ -	\$ -	\$ 5,058	\$ 5,058	
Beginning Fund Balance	\$ 63,532	\$ 63,532	\$ 72,230		
Ending Fund Balance	\$ 63,532	\$ 63,532	77,288		

**City of Bay City
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Library Fund (Fund 26)

Percent of Fiscal Year Complete

58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Fines	\$ 7,000	\$ 4,083	\$ 4,740	\$ 657	68%
Interest	-	-	29	29	N/A
Rental Proceeds	78,840	45,990	39,420	(6,570)	50%
Grants	-	-	5,567	-	N/A
Donations	10,000	5,833	158	(5,676)	2%
County Funding	200,000	116,667	100,000	(16,667)	50%
Other Income-Other Entitiy	5,000	2,917	-	(2,917)	0%
Other Income	16,000	9,333	16,448	7,114	103%
Transfer from General Fund	131,480	76,697	76,697	0	58%
Total Revenues	\$ 448,320	\$ 261,520	243,059	\$ (24,029)	54%
<u>Expenditures</u>					
Personnel	\$ 250,149	\$ 145,920	\$ 134,447	\$ (11,474)	54%
Supplies & Materials	61,878	36,096	44,739	8,644	72%
Other Charges & Services	124,235	72,470	65,806	(6,664)	53%
Repairs & Maintenance	15,000	8,750	11,339	2,589	76%
Total Expenditures	\$ 451,262	\$ 263,236	256,332	\$ (6,904)	57%
Net Revenue (Expenditures)	\$ (2,942)	\$ (1,716)	\$ (13,273)	\$ (17,125)	
Beginning Fund Balance	\$ 43,563	\$ 43,563	\$ 43,653		
Ending Fund Balance	\$ 40,621	\$ 41,847	30,379		

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

58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 10,317	\$ 10,317	N/A
County Funding	-	-	-	-	N/A
City Funding	-	-	-	-	N/A
Total Revenues	\$ -	\$ -	\$ 10,317	\$ 10,317	N/A
<u>Expenditures</u>					
Personnel	\$ -	\$ -	\$ 171	\$ 171	N/A
Supplies & Materials	-	-	4,689	4,689	N/A
Other Charges & Services	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	4,860	\$ 4,860	N/A
Net Revenue (Expenditures)	\$ -	\$ -	\$ 5,457	\$ 5,457	
Beginning Fund Balance	\$ 20,000	\$ 20,000	\$ 9,967		
Ending Fund Balance	\$ 20,000	\$ 20,000	\$ 15,424		

**City of Bay City
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Utility Fund (Fund 61)

Percent of Fiscal Year Complete 58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 6,759,500	\$ 3,943,042	\$ 3,605,768	\$ (337,274)	53%
Fines & Penalties	-	-	450	450	N/A
License & Permits	-	-	91,652	91,652	N/A
Miscellaneous	815,000	475,417	178,036	(297,381)	22%
Total Revenues	\$ 7,574,500	\$ 4,418,458	3,875,906	\$ (542,553)	51%
<u>Expenditures</u>					
General Operation	\$ 4,329,048	\$ 2,525,278	\$ 2,256,785	\$ (268,493)	52%
Water	923,925	538,956	397,319	(141,637)	43%
Sewer	2,471,790	1,441,878	784,757	(657,121)	32%
Electrical Division	-	-	-	-	N/A
Inspection Division	-	-	-	-	N/A
Warehouse Operations	49,100	28,642	28,634	(7)	58%
Total Expenditures	\$ 7,773,863	\$ 4,534,753	3,467,495	\$ (1,067,258)	45%
Net Revenue (Expenditures)	\$ (199,363)	\$ (116,295)	\$ 408,411	\$ 524,706	
Beginning Fund Balance	\$ 1,490,351	\$ 1,490,351	\$ 22,027,155		
Ending Fund Balance	\$ 1,290,988	\$ 1,374,056	\$ 22,435,566		

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

58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
Revenues					
Interest	\$ -	\$ -	\$ 134	\$ 134	N/A
Transfer from General Fund	103,050	60,113	60,113	-	58%
Transfer from Utility Fund	910,950	531,388	531,388	-	58%
Transfer from Const. Fund	-	-	-	-	N/A
Total Revenues	\$ 1,014,000	\$ 591,500	591,634	\$ 134	58%
Expenditures					
Other Charges & Services	\$ 2,000	\$ 1,167	\$ -	\$ (1,167)	0%
Debt Service	1,012,000	590,333	-	(590,333)	0%
Total Expenditures	\$ 1,014,000	\$ 591,500	\$ -	\$ (591,500)	0%
Net Revenue (Expenditures)	\$ -	\$ -	\$ 591,634	\$ 591,634	
Beginning Fund Balance	\$ 365,872	\$ 365,872	\$ 143,470		
Ending Fund Balance	\$ 365,872	\$ 365,872	735,105		

**City of Bay City
Financial Statement
As of April 30, 2014**

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

58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Miscellaneous	\$ 85,900	\$ 50,108	\$ 53,511	\$ 3,403	62%
Transfers	120,464	70,271	70,271	0	58%
Other Revenue	155,000	90,417	133,957	43,540	86%
Cost of Fuel	(120,000)	(70,000)	(83,216)	(13,216)	69%
Total Revenues	\$ 241,364	\$ 140,796	174,523	\$ 33,727	72%
<u>Expenditures</u>					
Personnel	\$ 99,106	\$ 57,812	\$ 50,175	\$ (7,637)	51%
Supplies & Materials	8,300	4,842	4,771	(71)	57%
Other Charges & Services	61,400	35,817	25,674	(10,143)	42%
Repairs & Maintenance	16,000	9,333	5,474	(3,859)	34%
Capital Expenditures	78,000	6,500	39,747	33,247	51%
Total Expenditures	\$ 262,806	\$ 114,304	125,840	\$ 11,537	48%
Net Revenue (Expenditures)	\$ (21,442)	\$ 26,492	\$ 48,682	\$ 22,190	
Beginning Fund Balance	\$ 61,923	\$ 61,923	\$ 44,962		
Ending Fund Balance	\$ 40,481	\$ 88,415	93,645		

**City of Bay City
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As of April 30, 2014**

Sanitation Fund (Fund 75)

Percent of Fiscal Year Complete

58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
Revenues					
Charges for Services	\$ 29,100	\$ 16,975	\$ 442,075	\$ 425,100	1519%
Miscellaneous	-	-	1,867,495	1,867,495	N/A
Other Revenue	-	-	6,855	6,855	N/A
Total Revenues	\$ 29,100	\$ 16,975	2,316,424	\$ 2,299,449	7960%
Expenditures					
Administration	\$ 1,802,288	\$ 1,051,335	\$ 55,356	\$ (995,978)	N/A
Residential	-	-	93,665	93,665	N/A
Commercial	-	-	89,141	89,141	N/A
Recycling	-	-	484	484	N/A
Transfer Station	87,245	50,893	131,711	80,818	151%
Total Expenditures	\$ 1,889,533	\$ 1,102,228	370,358	\$ (731,870)	20%
Net Revenue (Expenditures)	\$ (1,860,433)	\$ (1,085,253)	\$ 1,946,066	\$ 3,031,319	
Beginning Fund Balance	\$ 2,177,681	\$ 2,177,681	\$ 543,685		
Ending Fund Balance	\$ 317,248	\$ 1,092,428	2,489,751		

**City of Bay City
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As of April 30, 2014**

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

58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 405,447	\$ 236,511	\$ 374,431	\$ 137,921	92%
Miscellaneous	-	-	134	134	N/A
Transfers	2,019,823	1,178,230	138,562	(1,039,668)	7%
Total Revenues	\$ 2,425,270	\$ 1,414,741	513,128	\$ (901,613)	21%
<u>Expenditures</u>					
Debt Service	\$ 933,344	\$ 544,451	\$ 39,399	\$ (505,052)	4%
Total Expenditures	\$ 933,344	\$ 544,451	\$ 39,399	\$ (505,052)	4%
Net Revenue (Expenditures)	\$ 1,491,926	\$ 870,290	\$ 473,729	\$ (396,561)	
Beginning Fund Balance	\$ 34,567	\$ 34,567	\$ 30,568		
Ending Fund Balance	\$ 1,526,493	\$ 904,857	\$ 504,297		

**City of Bay City
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Information Services Fund (Fund 81)
Percent of Fiscal Year Complete

58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 71	\$ 71	N/A
Transfers	667,330	389,276	345,751	(43,525)	52%
Other Revenue	-	-	-	-	N/A
Total Revenues	\$ 667,330	\$ 389,276	\$ 345,822	\$ (43,454)	52%
<u>Expenditures</u>					
Personnel	\$ 243,943	\$ 142,300	\$ 125,342	\$ (16,958)	51%
Supplies & Materials	31,600	18,433	17,075	(1,358)	54%
Other Charges & Services	226,897	132,357	123,866	(8,490)	55%
Repairs & Maintenance	43,392	25,312	8,457	(16,855)	19%
Capital Outlay	121,500	70,875	73,242	2,367	60%
Total Expenditures	\$ 667,332	\$ 389,277	347,982	\$ (41,295)	52%
Net Revenue (Expenditures)	\$ (2)	\$ (1)	\$ (2,161)	\$ (2,160)	
Beginning Fund Balance	\$ 291	\$ 291	112,875		
Ending Fund Balance	\$ 289	\$ 290	110,714		

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Maintenance Fund (Fund 82)
Percent of Fiscal Year Complete

58%

	Total Budget	Budget as of 4 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 218	\$ 218	N/A
Transfers	526,100	306,892	266,862	(40,029)	51%
Other Revenue	-	-	-	-	N/A
Total Revenues	\$ 526,100	\$ 306,892	\$ 267,081	\$ (39,811)	51%
<u>Expenditures</u>					
Equipment Maintenance	\$ 247,723	\$ 144,505	\$ 132,409	\$ (12,096)	53%
Facility Maintenance	317,848	185,411	140,857	(44,554)	44%
Total Expenditures	\$ 565,571	\$ 329,916	273,266	\$ (56,650)	48%
Net Revenue (Expenditures)	\$ (39,471)	\$ (23,025)	\$ (6,186)	\$ 16,839	
Beginning Fund Balance	\$ (5,361)	\$ (5,361)	7,724		
Ending Fund Balance	\$ (44,832)	\$ (28,386)	1,538		