

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

General Fund (Fund 11)

Percent of Fiscal Year Complete

75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 3,442,500	\$ 2,581,875	\$ 3,312,727	\$ 730,852	96%
Other Local Taxes	4,462,975	3,347,231	3,309,153	(38,079)	74%
Fines & Penalties	438,000	328,500	207,531	(120,969)	47%
Licenses & Permits	100,200	75,150	151,044	75,894	151%
Miscellaneous	3,261,304	2,445,978	2,206,179	(239,799)	68%
Transfers	113,126	84,845	71,866	(12,978)	64%
Other Revenue	62,700	47,025	12,489	(34,536)	20%
Total Revenues	\$ 11,880,805	\$ 8,910,604	\$ 9,270,988	\$ 360,385	78%
<u>Expenditures</u>					
City Secretary	\$ 253,259	\$ 189,944	\$ 204,345	\$ 14,401	81%
City General Services	2,623,982	1,967,987	2,388,488	420,502	91%
Administrative Council	240,769	180,577	160,595	(19,982)	67%
Main Street	46,472	34,854	22,079	(12,775)	48%
Municipal Court	497,013	372,760	345,754	(27,006)	70%
Finance	243,914	182,936	176,433	(6,503)	72%
Code Enforcement	346,747	260,060	170,820	(89,241)	49%
Police	3,896,208	2,922,156	2,750,232	(171,924)	71%
Animal Impoundment	151,696	113,772	96,127	(17,645)	63%
Volunteer Fire Dept.	215,656	161,742	146,257	(15,485)	68%
Public Works	2,747,510	2,060,633	1,822,689	(237,943)	66%
Service Center	65,164	48,873	42,068	(6,805)	65%
Parks	534,399	400,799	315,573	(85,226)	59%
Riverside Park	180,447	135,335	109,010	(26,325)	60%
Recreation	120,493	90,370	40,734	(49,636)	34%
Swimming Pools	165,250	123,938	89,715	(34,223)	54%
Teen Center	7,500	5,625	3,315	(2,310)	44%
Total Expenditures	\$ 12,336,479	\$ 9,252,359	\$ 8,884,234	\$ (368,125)	72%
Net Revenue (Expenditures)	\$ (455,674)	\$ (341,756)	\$ 386,754	\$ 728,510	
Beginning Fund Balance	\$ 3,055,285	\$ 3,055,285	\$ 2,736,876		
Ending Fund Balance	\$ 2,599,611	\$ 2,713,530	\$ 3,123,630		

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

Emergency & Disaster Recovery Fund (Fund 23)

Percent of Fiscal Year Complete 75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Utility Fees	\$ -	\$ -	\$ (6)	\$ (6)	N/A
Interest	-	-	301	301	N/A
Total Revenues	\$ -	\$ -	\$ 295	\$ 295	N/A
<u>Expenditures</u>					
Bad Debt	\$ -	\$ -	\$ (45)	\$ (45)	N/A
Total Expenditures	\$ -	\$ -	\$ (45)	\$ (45)	
Net Revenue (Expenditures)	\$ -	\$ -	\$ 340	\$ 340	
Beginning Fund Balance	\$ 555,689	\$ 555,689	\$ 554,921		
Ending Fund Balance	\$ 555,689	\$ 555,689	\$ 555,261		

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

Percent of Fiscal Year Complete 75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Hotel Occupancy Tax	\$ 415,000	311,250	\$ 375,972	\$ 64,722	91%
Miscellaneous	77,650	58,238	50,382	(7,855)	65%
Total Revenues	\$ 492,650	\$ 369,488	426,354	\$ 56,867	87%
<u>Expenditures</u>					
Civic & Cultural Art	\$ 46,471	\$ 34,853	\$ 21,875	\$ (12,978)	47%
Convention & Visitors Bureau	201,300	150,975	157,642	6,667	78%
Civic Center	262,750	197,063	199,078	2,015	76%
Matagorda County Museum	48,000	36,000	48,000	12,000	100%
Total Expenditures	\$ 558,521	\$ 418,891	\$ 426,595	\$ 7,704	76%
Net Revenue (Expenditures)	\$ (65,871)	\$ (49,403)	\$ (240)	\$ 49,163	
Beginning Fund Balance	\$ 200,149	\$ 200,149	\$ 221,561		
Ending Fund Balance	\$ 134,278	\$ 150,746	221,320		

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

75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ 25	\$ 2	\$ 30	\$ 28	120%
Forfeiture Revenue	5,000	417	19,632	19,216	393%
Total Revenues	\$ 5,025	\$ 419	\$ 19,662	\$ 19,243	391%
<u>Expenditures</u>					
Personnel	\$ 1,000	\$ 750	\$ -	\$ (750)	0%
Supplies & Materials	2,500	1,875	8,233	6,358	329%
Other Charges & Services	-	-	3,093	3,093	N/A
Repairs & Maintenance	-	-	5,522	5,522	N/A
Capital Outlay	5,000	3,750	-	(3,750)	0%
Total Expenditures	\$ 8,500	\$ 6,375	16,848	\$ 10,473	198%
Net Revenue (Expenditures)	\$ (3,475)	\$ (5,956)	\$ 2,814	\$ 8,770	
Beginning Fund Balance	\$ 23,286	\$ 23,286	\$ 46,024		
Ending Fund Balance	\$ 19,811	\$ 17,330	\$ 48,838		

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

Percent of Fiscal Year Complete 75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Court Technology Fee	\$ 8,000	\$ 6,000	\$ 4,606	\$ (1,394)	58%
Interest	-	-	29	29	N/A
Total Revenues	\$ 8,000	\$ 6,000	\$ 4,635	\$ (1,365)	58%
<u>Expenditures</u>					
Supplies & Materials	\$ 700	\$ 525	\$ -	\$ (525)	N/A
Other Charges & Services	20,300	15,225	9,270	(5,955)	46%
Repairs & Maintenance	-	-	-	-	N/A
Total Expenditures	\$ 21,000	\$ 15,750	\$ 9,270	\$ (6,480)	44%
Net Revenue (Expenditures)	\$ (13,000)	\$ (9,750)	\$ (4,635)	\$ 5,115	
Beginning Fund Balance	\$ 46,939	\$ 46,939	\$ 53,871		
Ending Fund Balance	\$ 33,939	\$ 37,189	49,236		

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

Percent of Fiscal Year Complete 75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Building Security Fee	\$ 6,000	\$ 4,500	\$ 3,454	\$ (1,046)	58%
Interest	-	-	25	25	N/A
Total Revenues	\$ 6,000	\$ 4,500	3,479	\$ (1,021)	58%
<u>Expenditures</u>					
Personnel	\$ 8,700	\$ 6,525	\$ 8,725	\$ 2,200	100%
Total Expenditures	\$ 8,700	\$ 6,525	8,725	\$ 2,200	100%
Net Revenue (Expenditures)	\$ (2,700)	\$ (2,025)	\$ (5,247)	\$ (3,222)	
Beginning Fund Balance	\$ 43,563	\$ 43,563	\$ 47,704		
Ending Fund Balance	\$ 40,863	\$ 41,538	42,457		

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

Donation Fund (Fund 21)

Percent of Fiscal Year Complete

75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 55	\$ 55	N/A
Grants	34,400	25,800	-	(25,800)	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	\$ 25,800	5,070	\$ (20,730)	
<u>Expenditures</u>					
USO Restoration	\$ 34,400	\$ 25,800	\$ 1,422	\$ (24,378)	N/A
KBCB	-	-	-	-	N/A
Transfer to Other Funds	-	-	-	-	N/A
Animal Impoundment	-	-	-	-	N/A
Total Expenditures	\$ 34,400	\$ 25,800	1,422	\$ (24,378)	N/A
Net Revenue (Expenditures)	\$ -	\$ -	\$ 3,648	\$ 3,648	
Beginning Fund Balance	\$ 63,532	\$ 63,532	\$ 72,230		
Ending Fund Balance	\$ 63,532	\$ 63,532	75,879		

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Library Fund (Fund 26)

Percent of Fiscal Year Complete

75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Fines	\$ 7,000	\$ 5,250	\$ 6,341	\$ 1,091	91%
Interest	-	-	38	38	N/A
Rental Proceeds	78,840	59,130	59,130	-	75%
Grants	-	-	9,935	-	N/A
Donations	10,000	7,500	162	(7,338)	2%
County Funding	200,000	150,000	150,000	-	75%
Other Income-Other Entitiy	5,000	3,750	-	(3,750)	0%
Other Income	16,000	12,000	18,431	6,431	115%
Transfer from General Fund	131,480	98,610	98,610	0	75%
Total Revenues	\$ 448,320	\$ 336,240	342,646	\$ (3,528)	76%
<u>Expenditures</u>					
Personnel	\$ 250,149	\$ 187,612	\$ 170,908	\$ (16,703)	68%
Supplies & Materials	61,878	46,409	48,514	2,105	78%
Other Charges & Services	124,235	93,176	81,593	(11,583)	66%
Repairs & Maintenance	15,000	11,250	12,524	1,274	83%
Total Expenditures	\$ 451,262	\$ 338,447	313,540	\$ (24,907)	69%
Net Revenue (Expenditures)	\$ (2,942)	\$ (2,207)	\$ 29,107	\$ 21,378	
Beginning Fund Balance	\$ 43,563	\$ 43,563	\$ 43,653		
Ending Fund Balance	\$ 40,621	\$ 41,357	72,759		

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

75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 11,107	\$ 11,107	N/A
County Funding	-	-	-	-	N/A
City Funding	-	-	-	-	N/A
Total Revenues	\$ -	\$ -	\$ 11,107	\$ 11,107	N/A
<u>Expenditures</u>					
Personnel	\$ -	\$ -	\$ 171	\$ 171	N/A
Supplies & Materials	-	-	4,689	4,689	N/A
Other Charges & Services	-	-	197	197	N/A
Repairs & Maintenance	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	5,057	\$ 5,057	N/A
Net Revenue (Expenditures)	\$ -	\$ -	\$ 6,050	\$ 6,050	
Beginning Fund Balance	\$ 20,000	\$ 20,000	\$ 9,967		
Ending Fund Balance	\$ 20,000	\$ 20,000	\$ 16,017		

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

Percent of Fiscal Year Complete

75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 6,759,500	\$ 5,069,625	\$ 4,746,660	\$ (322,965)	70%
Fines & Penalties	-	-	100	100	N/A
License & Permits	-	-	1,106	1,106	N/A
Miscellaneous	815,000	611,250	191,983	(419,267)	24%
Total Revenues	\$ 7,574,500	\$ 5,680,875	4,939,849	\$ (741,026)	65%
<u>Expenditures</u>					
General Operation	\$ 4,329,048	\$ 3,246,786	\$ 2,938,245	\$ (308,541)	68%
Water	923,925	692,944	627,393	(65,551)	68%
Sewer	2,471,790	1,853,843	969,419	(884,424)	39%
Electrical Division	-	-	-	-	N/A
Inspection Division	-	-	-	-	N/A
Warehouse Operations	49,100	36,825	38,167	1,342	78%
Total Expenditures	\$ 7,773,863	\$ 5,830,397	4,573,223	\$ (1,257,174)	59%
Net Revenue (Expenditures)	\$ (199,363)	\$ (149,522)	\$ 366,626	\$ 516,148	
Beginning Fund Balance	\$ 1,490,351	\$ 1,490,351	\$ 22,027,155		
Ending Fund Balance	\$ 1,290,988	\$ 1,340,829	\$ 22,393,780		

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

75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
Revenues					
Interest	\$ -	\$ -	\$ 204	\$ 204	N/A
Transfer from General Fund	103,050	77,288	77,288	-	75%
Transfer from Utility Fund	910,950	683,213	683,213	-	75%
Transfer from Const. Fund	-	-	-	-	N/A
Total Revenues	\$ 1,014,000	\$ 760,500	760,704	\$ 204	75%
Expenditures					
Other Charges & Services	\$ 2,000	\$ 1,500	\$ -	\$ (1,500)	0%
Debt Service	1,012,000	759,000	-	(759,000)	0%
Total Expenditures	\$ 1,014,000	\$ 760,500	\$ -	\$ (760,500)	0%
Net Revenue (Expenditures)	\$ -	\$ -	\$ 760,704	\$ 760,704	
Beginning Fund Balance	\$ 365,872	\$ 365,872	\$ 143,470		
Ending Fund Balance	\$ 365,872	\$ 365,872	904,174		

**City of Bay City
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Municipal Airport Fund (Fund 64)
Percent of Fiscal Year Complete

75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Miscellaneous	\$ 85,900	\$ 64,425	\$ 76,881	\$ 12,456	90%
Transfers	120,464	90,348	90,348	0	75%
Other Revenue	155,000	116,250	170,752	54,502	110%
Cost of Fuel	(120,000)	(90,000)	(108,503)	(18,503)	90%
Total Revenues	\$ 241,364	\$ 181,023	229,478	\$ 48,455	95%
<u>Expenditures</u>					
Personnel	\$ 99,106	\$ 74,330	\$ 64,026	\$ (10,304)	65%
Supplies & Materials	8,300	6,225	7,763	1,538	94%
Other Charges & Services	61,400	46,050	29,872	(16,178)	49%
Repairs & Maintenance	16,000	12,000	9,560	(2,440)	60%
Capital Expenditures	78,000	6,500	40,823	34,323	52%
Total Expenditures	\$ 262,806	\$ 145,105	152,045	\$ 6,940	58%
Net Revenue (Expenditures)	\$ (21,442)	\$ 35,919	\$ 77,434	\$ 41,515	
Beginning Fund Balance	\$ 61,923	\$ 61,923	\$ 44,962		
Ending Fund Balance	\$ 40,481	\$ 97,842	122,396		

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

Sanitation Fund (Fund 75)

Percent of Fiscal Year Complete

75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
Revenues					
Charges for Services	\$ 29,100	\$ 21,825	\$ 442,075	\$ 420,250	1519%
Miscellaneous	-	-	1,867,805	1,867,805	N/A
Other Revenue	-	-	6,855	6,855	N/A
Total Revenues	\$ 29,100	\$ 21,825	2,316,735	\$ 2,294,910	7961%
Expenditures					
Administration	\$ 1,802,288	\$ 1,351,716	\$ 55,356	\$ (1,296,360)	N/A
Residential	-	-	94,779	94,779	N/A
Commercial	-	-	89,141	89,141	N/A
Recycling	-	-	646	646	N/A
Transfer Station	87,245	65,434	131,456	66,023	151%
Total Expenditures	\$ 1,889,533	\$ 1,417,150	371,379	\$ (1,045,771)	20%
Net Revenue (Expenditures)	\$ (1,860,433)	\$ (1,395,325)	\$ 1,945,356	\$ 3,340,681	
Beginning Fund Balance	\$ 2,177,681	\$ 2,177,681	\$ 543,685		
Ending Fund Balance	\$ 317,248	\$ 782,356	2,489,040		

**City of Bay City
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Debt Service Fund (Fund 80)
Percent of Fiscal Year Complete

75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 405,447	\$ 304,085	\$ 386,817	\$ 82,732	95%
Miscellaneous	-	-	203	203	N/A
Transfers	2,019,823	1,514,867	699,258	(815,609)	35%
Total Revenues	\$ 2,425,270	\$ 1,818,953	1,086,278	\$ (732,675)	45%
<u>Expenditures</u>					
Debt Service	\$ 933,344	\$ 700,008	\$ 40,899	\$ (659,109)	4%
Total Expenditures	\$ 933,344	\$ 700,008	\$ 40,899	\$ (659,109)	4%
Net Revenue (Expenditures)	\$ 1,491,926	\$ 1,118,945	\$ 1,045,379	\$ (73,565)	
Beginning Fund Balance	\$ 34,567	\$ 34,567	\$ 30,568		
Ending Fund Balance	\$ 1,526,493	\$ 1,153,512	\$ 1,075,947		

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

75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 71	\$ 71	N/A
Transfers	667,330	500,498	434,622	(65,875)	65%
Other Revenue	-	-	-	-	N/A
Total Revenues	\$ 667,330	\$ 500,498	\$ 434,694	\$ (65,804)	65%
<u>Expenditures</u>					
Personnel	\$ 243,943	\$ 182,957	\$ 155,997	\$ (26,960)	64%
Supplies & Materials	31,600	23,700	22,174	(1,526)	70%
Other Charges & Services	226,897	170,173	171,140	967	75%
Repairs & Maintenance	43,392	32,544	14,301	(18,243)	33%
Capital Outlay	121,500	91,125	73,242	(17,883)	60%
Total Expenditures	\$ 667,332	\$ 500,499	436,854	\$ (63,645)	65%
Net Revenue (Expenditures)	\$ (2)	\$ (2)	\$ (2,161)	\$ (2,159)	
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

75%

	Total Budget	Budget as of 6 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 218	\$ 218	N/A
Transfers	526,100	394,575	356,698	(37,877)	68%
Other Revenue	-	-	-	-	N/A
Total Revenues	\$ 526,100	\$ 394,575	\$ 356,916	\$ (37,659)	68%
<u>Expenditures</u>					
Equipment Maintenance	\$ 247,723	\$ 185,792	\$ 168,335	\$ (17,457)	68%
Facility Maintenance	317,848	238,386	194,766	(43,620)	61%
Total Expenditures	\$ 565,571	\$ 424,178	\$ 363,102	\$ (61,077)	64%
Net Revenue (Expenditures)	\$ (39,471)	\$ (29,603)	\$ (6,186)	\$ 23,418	
Beginning Fund Balance	\$ (5,361)	\$ (5,361)	7,724		
Ending Fund Balance	\$ (44,832)	\$ (34,964)	1,538		