

**City of Bay City
Financial Statement
As of March 31, 2015**

General Fund (Fund 11)

Percent of Fiscal Year Complete

50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 3,815,453	1,907,727	\$ 3,470,214	\$ 1,562,488	91%
Other Local Taxes	4,901,681	2,450,841	2,465,677	14,836	50%
Fines & Penalties	307,700	153,850	142,928	(10,922)	46%
Licenses & Permits	263,750	131,875	102,743	(29,132)	39%
Miscellaneous	3,427,124	1,713,562	1,495,413	(218,149)	44%
Transfers	113,126	56,563	51,612	(4,951)	46%
Other Revenue	55,600	27,800	6,340	(21,460)	11%
Total Revenues	\$ 12,884,434	\$ 6,442,217	\$ 7,734,928	\$ 1,292,711	60%
<u>Expenditures</u>					
City Secretary	\$ 318,209	\$ 159,105	\$ 140,238	\$ (18,866)	44%
City General Services	2,437,507	1,218,754	1,507,346	288,593	62%
Administrative Council	257,510	128,755	113,005	(15,750)	44%
Main Street	40,391	20,196	18,110	(2,085)	45%
Municipal Court	305,621	152,811	136,286	(16,525)	45%
Finance	269,606	134,803	124,188	(10,615)	46%
Code Enforcement	186,083	93,042	68,048	(24,994)	37%
Police	4,052,505	2,026,253	1,924,691	(101,562)	47%
Animal Impoundment	155,221	77,611	65,641	(11,970)	42%
Volunteer Fire Dept.	187,013	93,507	47,560	(45,947)	25%
Public Works	3,140,148	1,570,074	1,322,948	(247,126)	42%
Service Center	64,390	32,195	34,969	2,774	54%
Parks	523,816	261,908	238,243	(23,665)	45%
Riverside Park	165,765	82,883	84,423	1,541	51%
Recreation	128,671	64,336	53,964	(10,372)	42%
Aquatics	242,931	121,466	55,373	(66,093)	23%
Teen Center	4,544	2,272	2,022	(250)	45%
Total Expenditures	\$ 12,479,931	\$ 6,239,966	\$ 5,937,054	\$ (302,912)	48%
Net Revenue (Expenditures)	\$ 404,503	\$ 202,252	\$ 1,797,874	\$ 1,595,623	
Beginning Fund Balance	\$ 3,090,353	\$ 3,090,353	\$ 2,529,875		
Ending Fund Balance	\$ 3,494,856	\$ 3,292,605	\$ 4,327,749		

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

Percent of Fiscal Year Complete 50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Utility Fees	\$ -	\$ -	\$ -	\$ -	N/A
Interest	-	-	186	186	N/A
Total Revenues	\$ -	\$ -	\$ 186	\$ 186	N/A
<u>Expenditures</u>					
Bad Debt	\$ -	\$ -	\$ (37)	\$ (37)	N/A
Total Expenditures	\$ -	\$ -	\$ (37)	\$ (37)	
Net Revenue (Expenditures)	\$ -	\$ -	\$ 223	\$ 223	
Beginning Fund Balance	\$ 555,316	\$ 555,316	\$ 554,735		
Ending Fund Balance	\$ 555,316	\$ 555,316	\$ 554,958		

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

Percent of Fiscal Year Complete 50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Hotel Occupancy Tax	\$ 475,000	237,500	\$ 293,157	\$ 55,657	62%
Miscellaneous	66,650	33,325	33,911	586	51%
Total Revenues	\$ 541,650	\$ 270,825	327,067	\$ 56,242	60%
<u>Expenditures</u>					
Civic & Cultural Art	\$ 46,471	\$ 23,236	\$ 18,285	\$ (4,951)	39%
Convention & Visitors Bureau	201,300	100,650	89,499	(11,151)	44%
Civic Center	240,750	120,375	173,515	53,140	72%
Matagorda County Museum	48,000	24,000	49,000	25,000	102%
Total Expenditures	\$ 536,521	\$ 268,261	\$ 330,299	\$ 62,039	62%
Net Revenue (Expenditures)	\$ 5,129	\$ 2,565	\$ (3,232)	\$ (5,796)	
Beginning Fund Balance	\$ 270,197	\$ 270,197	\$ 244,765		
Ending Fund Balance	\$ 275,326	\$ 272,762	241,533		

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

50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ 25	\$ 13	\$ 19	\$ 6	76%
Forfeiture Revenue	5,000	\$ 2,500	-	(2,500)	0%
Total Revenues	\$ 5,025	\$ 2,513	\$ 19	\$ (2,494)	0%
<u>Expenditures</u>					
Personnel	\$ -	\$ -	\$ 355	\$ 355	#DIV/0!
Supplies & Materials	10,000	5,000		(5,000)	0%
Other Charges & Services	-	-	4,390	4,390	N/A
Repairs & Maintenance	-	-		-	N/A
Capital Outlay	-	-	-	-	#DIV/0!
Total Expenditures	\$ 10,000	\$ 5,000	4,745	\$ (255)	47%
Net Revenue (Expenditures)	\$ (4,975)	\$ (2,488)	\$ (4,726)	\$ (2,238)	
Beginning Fund Balance	\$ 49,780	\$ 49,780	\$ 47,733		
Ending Fund Balance	\$ 44,805	\$ 47,293	\$ 43,007		

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

Percent of Fiscal Year Complete 50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Court Technology Fee	\$ 8,000	\$ 4,000.00	\$ 2,773	\$ (1,227)	35%
Interest	-	-	19	19	N/A
Total Revenues	\$ 8,000	\$ 4,000	\$ 2,791	\$ (1,209)	35%
<u>Expenditures</u>					
Supplies & Materials	\$ 700	\$ 350.00	\$ -	\$ (350)	N/A
Other Charges & Services	12,500	6,250.00	(299)	(6,549)	-2%
Repairs & Maintenance	-	-	-	-	N/A
Total Expenditures	\$ 13,200	\$ 6,600	\$ (299)	\$ (6,899)	-2%
Net Revenue (Expenditures)	\$ (5,200)	\$ (2,600)	\$ 3,090	\$ 5,690	
Beginning Fund Balance	\$ 50,623	\$ 50,623	\$ 52,655		
Ending Fund Balance	\$ 45,423	\$ 48,023	55,746		

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Municipal Court Building Security Fund (Fund 27)

Percent of Fiscal Year Complete 50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Building Security Fee	\$ 6,000	\$ 3,000	\$ 2,079	\$ (921)	35%
Interest	-	-	15	15	N/A
Total Revenues	\$ 6,000	\$ 3,000	2,095	\$ (905)	35%
<u>Expenditures</u>					
Personnel	\$ 12,500	\$ 6,250	\$ 1,927	\$ (4,323)	15%
Total Expenditures	\$ 12,500	\$ 6,250	1,927	\$ (4,323)	15%
Net Revenue (Expenditures)	\$ (6,500)	\$ (3,250)	\$ 167	\$ 3,417	
Beginning Fund Balance	\$ 39,085	\$ 39,085	\$ 43,607		
Ending Fund Balance	\$ 32,585	\$ 35,835	43,774		

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Donation Fund (Fund 21)

Percent of Fiscal Year Complete

50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 51	\$ 51	N/A
Grants	-	-	47,467	47,467	#DIV/0!
USO Restoration Donations	-	-	5,698	5,698	#DIV/0!
KBCB Donations	-	-	-	-	N/A
Train Depot Donations	-	-	-	-	N/A
Animal Impoundment Donations	-	-	125	125	N/A
Total Revenues	\$ -	\$ -	53,341	\$ 53,341	
<u>Expenditures</u>					
USO Restoration	\$ -	\$ -	\$ 4,235	\$ 4,235	N/A
KBCB	-	-	-	-	N/A
Transfer to Other Funds	-	-	-	-	N/A
Animal Impoundment	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	4,235	\$ 4,235	N/A
Net Revenue (Expenditures)	\$ -	\$ -	\$ 49,106	\$ 49,106	
Beginning Fund Balance	\$ 77,693	\$ 77,693	\$ 82,494		
Ending Fund Balance	\$ 77,693	\$ 77,693	131,599		

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Library Fund (Fund 26)
Percent of Fiscal Year Complete

50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Fines	\$ 7,000	\$ 3,500.00	\$ 3,056	\$ (444)	44%
Interest	-	-	39	39	N/A
Rental Proceeds	78,840	39,420	39,420	-	50%
Grants	-	-	-	-	N/A
Donations	10,000	5,000	4	(4,996)	0%
County Funding	200,000	100,000	100,000	-	50%
Other Income-Other Entitiy	-	-	-	-	#DIV/0!
Other Income	16,000	8,000	23,807	15,807	149%
Transfer from General Fund	131,480	65,740	65,740	0	50%
Total Revenues	\$ 443,320	\$ 221,660	232,066	\$ 10,406	52%
<u>Expenditures</u>					
Personnel	\$ 251,542	\$ 125,771	\$ 108,472	\$ (17,299)	43%
Supplies & Materials	57,250	28,625	18,805	(9,820)	33%
Other Charges & Services	118,500	59,250	62,432	3,182	53%
Repairs & Maintenance	13,000	6,500	6,052	(448)	47%
Total Expenditures	\$ 440,292	\$ 220,146	195,760	\$ (24,386)	44%
Net Revenue (Expenditures)	\$ 3,028	\$ 1,514	\$ 36,306	\$ 34,792	
Beginning Fund Balance	\$ 87,296	\$ 87,296	\$ 74,678		
Ending Fund Balance	\$ 90,324	\$ 88,810	110,984		

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

50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ (80)	\$ (80)	N/A
County Funding	5,000	2,500	-	(2,500)	N/A
Miscellaneous	5,000		1,927		
City Funding	5,000	2,500	-	(2,500)	N/A
Total Revenues	\$ 15,000	\$ 5,000	\$ 1,847	\$ (5,080)	N/A
<u>Expenditures</u>					
Personnel	\$ 2,500	\$ 1,250	\$ -	\$ (1,250)	N/A
Supplies & Materials	10,000	5,000	-	(5,000)	N/A
Other Charges & Services	5,000	2,500	(1,032)	(3,532)	N/A
Repairs & Maintenance	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Total Expenditures	\$ 17,500	\$ 8,750	(1,032)	\$ (9,782)	N/A
Net Revenue (Expenditures)	\$ (2,500)	\$ (3,750)	\$ 2,878	\$ 4,701	
Beginning Fund Balance	\$ 13,568	\$ 13,568	\$ 12,119		
Ending Fund Balance	\$ 11,068	\$ 9,818	\$ 14,997		

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

Percent of Fiscal Year Complete

50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 7,282,170	\$ 3,641,085	\$ 3,363,792	\$ (277,293)	46%
Fines & Penalties	-	-	-	-	N/A
License & Permits	-	-	-	-	N/A
Miscellaneous	1,000	500	102,661	102,161	10266%
Total Revenues	\$ 7,283,170	\$ 3,641,585	3,466,454	\$ (175,131)	48%
<u>Expenditures</u>					
General Operation	\$ 3,996,106	\$ 1,998,053	\$ 1,772,706	\$ (225,347)	44%
Water	1,471,688	735,844	581,944	(153,900)	40%
Sewer	1,360,492	680,246	702,469	22,223	52%
Warehouse Operations	50,200	25,100	31,173	6,073	62%
Total Expenditures	\$ 6,878,486	\$ 3,439,243	3,088,292	\$ (350,951)	45%
Net Revenue (Expenditures)	\$ 404,684	\$ 202,342	\$ 378,162	\$ 175,820	
Beginning Fund Balance	\$ 2,507,007	\$ 2,507,007	\$ 22,135,807		
Ending Fund Balance	\$ 2,911,691	\$ 2,709,349	\$ 22,513,969		

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

50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
Revenues					
Interest	\$ -	\$ -	\$ 578	\$ 578	N/A
Transfer from General Fund	86,312	43,156	43,156	0	50%
Transfer from Utility Fund	698,339	349,170	349,170	0	50%
Transfer from Const. Fund	-	-	-	-	N/A
Total Revenues	\$ 784,651	\$ 392,326	392,903	\$ 578	50%
Expenditures					
Other Charges & Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Debt Service	785,150	392,575	127,329	(265,246)	16%
Total Expenditures	\$ 785,150	\$ 392,575	\$ 127,329	\$ (265,246)	16%
Net Revenue (Expenditures)	\$ (499)	\$ (250)	\$ 265,574	\$ 265,824	
Beginning Fund Balance	\$ 145,223	\$ 145,223	\$ 47,074		
Ending Fund Balance	\$ 144,724	\$ 144,974	312,648		

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

50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Miscellaneous	\$ 133,000	\$ 66,500	\$ 53,111	\$ (13,389)	40%
Transfers	120,464	60,232	60,232	0	50%
Other Revenue	221,000	110,500	113,412	2,912	51%
Cost of Fuel	(148,067)	(74,034)	(92,892)	(18,858)	63%
Total Revenues	\$ 326,397	\$ 163,199	133,863	\$ (29,335)	41%
<u>Expenditures</u>					
Personnel	\$ 98,525	\$ 49,263	\$ 44,202	\$ (5,061)	45%
Supplies & Materials	41,000	20,500	6,500	(14,000)	16%
Other Charges & Services	33,000	16,500	33,581	17,081	102%
Repairs & Maintenance	18,500	9,250	61,484	52,234	332%
Capital Expenditures	40,000	20,000	21,168	1,168	53%
Total Expenditures	\$ 231,025	\$ 115,513	166,935	\$ 51,423	72%
Net Revenue (Expenditures)	\$ 95,372	\$ 47,686	\$ (33,072)	\$ (80,758)	
Beginning Fund Balance	\$ 236,164	\$ 236,164	\$ 117,469		
Ending Fund Balance	\$ 331,536	\$ 283,850	84,396		

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

50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 404,970	\$ 202,485	\$ 372,633	\$ 170,148	92%
Miscellaneous	-	-	216	216	N/A
Transfers	1,578,000	789,000	789,000	-	50%
Total Revenues	\$ 1,982,970	\$ 991,485	1,161,849	\$ 170,364	59%
<u>Expenditures</u>					
Debt Service	\$ 1,975,488	\$ 987,744	\$ 210,731	\$ (777,013)	11%
Total Expenditures	\$ 1,975,488	\$ 987,744	\$ 210,731	\$ (777,013)	11%
Net Revenue (Expenditures)	\$ 7,482	\$ 3,741	\$ 951,117	\$ 947,376	
Beginning Fund Balance	\$ 84,001	\$ 84,001	\$ (146,492)		
Ending Fund Balance	\$ 91,483	\$ 87,742	\$ 804,625		

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

50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 111	\$ 111	N/A
Transfers	610,449	305,225	224,163	(81,061)	37%
Other Revenue	-	-	-	-	N/A
Total Revenues	\$ 610,449	\$ 305,225	\$ 224,274	\$ (80,950)	37%
<u>Expenditures</u>					
Personnel	\$ 256,249	\$ 128,125	\$ 100,244	\$ (27,880)	39%
Supplies & Materials	20,200	10,100	3,791	(6,309)	19%
Other Charges & Services	273,000	136,500	102,474	(34,026)	38%
Repairs & Maintenance	36,000	18,000	9,503	(8,497)	26%
Capital Outlay	25,000	12,500	10,485	(2,015)	42%
Total Expenditures	\$ 610,449	\$ 305,225	226,498	\$ (78,727)	37%
Net Revenue (Expenditures)	\$ -	\$ -	\$ (2,223)	\$ (2,223)	
Beginning Fund Balance	\$ 108,248	\$ 108,248	73,488		
Ending Fund Balance	\$ 108,248	\$ 108,248	71,265		

**City of Bay City
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Maintenance Fund (Fund 82)
Percent of Fiscal Year Complete

50%

	Total Budget	Budget as of 3 - 15	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 366	\$ 366	N/A
Transfers	903,979	451,990	228,010	(223,980)	25%
Other Revenue	-	-	-	-	N/A
Total Revenues	\$ 903,979	\$ 451,990	\$ 228,375	\$ (223,614)	25%
<u>Expenditures</u>					
Equipment Maintenance	\$ 242,836	\$ 121,418	\$ 103,210	\$ (18,208)	43%
Facility Maintenance	652,553	326,277	128,908	(197,368)	20%
Total Expenditures	\$ 895,389	\$ 447,695	232,118	\$ (215,576)	26%
Net Revenue (Expenditures)	\$ 8,590	\$ 4,295	\$ (3,743)	\$ (8,038)	
Beginning Fund Balance	\$ (2,687)	\$ (2,687)	537		
Ending Fund Balance	\$ 5,903	\$ 1,608	(3,205)		