

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

General Fund (Fund 11)

Percent of Fiscal Year Complete

100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 3,442,500	\$ 3,442,500	\$ 3,428,358	\$ (14,142)	100%
Other Local Taxes	4,462,975	4,462,975.00	4,485,240	22,265	100%
Fines & Penalties	438,000	438,000	277,867	(160,133)	63%
Licenses & Permits	100,200	100,200	204,896	104,696	204%
Miscellaneous	3,261,304	3,261,304.00	3,312,846	51,542	102%
Transfers	113,126	113,126.00	94,675	(18,451)	84%
Other Revenue	62,700	62,700	14,569	(48,131)	23%
Total Revenues	\$ 11,880,805	\$ 11,880,805	\$ 11,818,452	\$ (62,353)	99%
<u>Expenditures</u>					
City Secretary	\$ 253,259	\$ 253,259.00	\$ 276,701	\$ 23,442	109%
City General Services	2,623,982	2,623,982.00	2,702,012	78,030	103%
Administrative Council	240,769	240,769.00	229,541	(11,228)	95%
Main Street	46,472	46,472.00	28,779	(17,693)	62%
Municipal Court	497,013	497,013.00	428,803	(68,210)	86%
Finance	243,914	243,914.00	244,075	161	100%
Code Enforcement	346,747	346,747.00	245,215	(101,532)	71%
Police	3,896,208	3,896,208	3,711,244	(184,964)	95%
Animal Impoundment	151,696	151,696.00	136,077	(15,619)	90%
Volunteer Fire Dept.	215,656	215,656.00	203,267	(12,389)	94%
Public Works	2,747,510	2,747,510.00	2,819,081	71,571	103%
Service Center	65,164	65,164.00	69,677	4,513	107%
Parks	534,399	534,399.00	488,119	(46,280)	91%
Riverside Park	180,447	180,447.00	163,069	(17,378)	90%
Recreation	120,493	120,493.00	99,270	(21,223)	82%
Swimming Pools	165,250	165,250.00	175,163	9,913	106%
Teen Center	7,500	7,500	5,362	(2,138)	71%
Total Expenditures	\$ 12,336,479	\$ 12,336,479	\$ 12,025,454	\$ (311,025)	97%
Net Revenue (Expenditures)	\$ (455,674)	\$ (455,674)	\$ (207,001)	\$ 248,673	
Beginning Fund Balance	\$ 3,055,285	\$ 3,055,285	\$ 2,736,876		
Ending Fund Balance	\$ 2,599,611	\$ 2,599,611	\$ 2,529,875		

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

Emergency & Disaster Recovery Fund (Fund 23)

Percent of Fiscal Year Complete 100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Utility Fees	\$ -	\$ -	\$ (6)	\$ (6)	N/A
Interest	-	-	408	408	N/A
Total Revenues	\$ -	\$ -	\$ 402	\$ 402	N/A
<u>Expenditures</u>					
Bad Debt	\$ -	\$ -	\$ 589	\$ 589	N/A
Total Expenditures	\$ -	\$ -	\$ 589	\$ 589	
Net Revenue (Expenditures)	\$ -	\$ -	\$ (186)	\$ (186)	
Beginning Fund Balance	\$ 555,689	\$ 555,689	\$ 554,921		
Ending Fund Balance	\$ 555,689	\$ 555,689	\$ 554,735		

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

Civic & Cultural Arts Fund (Fund 25)

Percent of Fiscal Year Complete 100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Hotel Occupancy Tax	\$ 415,000	415,000	\$ 521,064	\$ 106,064	126%
Miscellaneous	77,650	77,650	65,348	(12,302)	84%
Total Revenues	\$ 492,650	\$ 492,650	586,411	\$ 93,761	119%
<u>Expenditures</u>					
Civic & Cultural Art	\$ 46,471	\$ 46,471	\$ 28,020	\$ (18,451)	60%
Convention & Visitors Bureau	201,300	201,300	216,983	15,683	108%
Civic Center	262,750	262,750	270,204	7,454	103%
Matagorda County Museum	48,000	48,000	48,000	-	100%
Total Expenditures	\$ 558,521	\$ 558,521	\$ 563,208	\$ 4,687	101%
Net Revenue (Expenditures)	\$ (65,871)	\$ (65,871)	\$ 23,204	\$ 89,075	
Beginning Fund Balance	\$ 200,149	\$ 200,149	\$ 221,561		
Ending Fund Balance	\$ 134,278	\$ 134,278	244,765		

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

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

100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ 25	\$ 25	\$ 40	\$ 15	161%
Forfeiture Revenue	5,000	5,000	22,218	17,218	444%
Total Revenues	\$ 5,025	\$ 5,025	\$ 22,259	\$ 17,234	443%
<u>Expenditures</u>					
Personnel	\$ 1,000	\$ 1,000	\$ 674	\$ (326)	67%
Supplies & Materials	2,500	2,500	8,458	5,958	338%
Other Charges & Services	-	-	4,661	4,661	N/A
Repairs & Maintenance	-	-	6,757	6,757	N/A
Capital Outlay	5,000	5,000	-	(5,000)	0%
Total Expenditures	\$ 8,500	\$ 8,500	20,550	\$ 12,050	242%
Net Revenue (Expenditures)	\$ (3,475)	\$ (3,475)	\$ 1,709	\$ 5,184	
Beginning Fund Balance	\$ 23,286	\$ 23,286	\$ 46,024		
Ending Fund Balance	\$ 19,811	\$ 19,811	\$ 47,733		

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

Municipal Court Technology Fund (Fund 29)

Percent of Fiscal Year Complete 100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Court Technology Fee	\$ 8,000	\$ 8,000.00	\$ 6,127	\$ (1,873)	77%
Interest	-	-	39	39	N/A
Total Revenues	\$ 8,000	\$ 8,000	\$ 6,166	\$ (1,834)	77%
<u>Expenditures</u>					
Supplies & Materials	\$ 700	\$ 700.00	\$ -	\$ (700)	N/A
Other Charges & Services	20,300	20,300.00	7,381	(12,919)	36%
Repairs & Maintenance	-	-	-	-	N/A
Total Expenditures	\$ 21,000	\$ 21,000	\$ 7,381	\$ (13,619)	35%
Net Revenue (Expenditures)	\$ (13,000)	\$ (13,000)	\$ (1,216)	\$ 11,784	
Beginning Fund Balance	\$ 46,939	\$ 46,939	\$ 53,871		
Ending Fund Balance	\$ 33,939	\$ 33,939	52,655		

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

Municipal Court Building Security Fund (Fund 27)

Percent of Fiscal Year Complete 100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Building Security Fee	\$ 6,000	\$ 6,000	\$ 4,594	\$ (1,406)	77%
Interest	-	-	34	34	N/A
Total Revenues	\$ 6,000	\$ 6,000	4,628	\$ (1,372)	77%
<u>Expenditures</u>					
Personnel	\$ 8,700	\$ 8,700	\$ 8,725	\$ 25	100%
Total Expenditures	\$ 8,700	\$ 8,700	8,725	\$ 25	100%
Net Revenue (Expenditures)	\$ (2,700)	\$ (2,700)	\$ (4,097)	\$ (1,397)	
Beginning Fund Balance	\$ 43,563	\$ 43,563	\$ 47,704		
Ending Fund Balance	\$ 40,863	\$ 40,863	43,607		

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

Donation Fund (Fund 21)

Percent of Fiscal Year Complete

100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 75	\$ 75	N/A
Grants	34,400	34,400.00	-	(34,400)	0%
USO Restoration Donations	-	-	8,565	8,565	#DIV/0!
KBCB Donations	-	-	-	-	N/A
Train Depot Donations	-	-	3,000	3,000	N/A
Animal Impoundment Donations	-	-	45	45	N/A
Total Revenues	\$ 34,400	\$ 34,400	11,685	\$ (22,715)	
<u>Expenditures</u>					
USO Restoration	\$ 34,400	\$ 34,400	\$ 1,422	\$ (32,978)	N/A
KBCB	-	-	-	-	N/A
Transfer to Other Funds	-	-	-	-	N/A
Animal Impoundment	-	-	-	-	N/A
Total Expenditures	\$ 34,400	\$ 34,400	1,422	\$ (32,978)	N/A
Net Revenue (Expenditures)	\$ -	\$ -	\$ 10,263	\$ 10,263	
Beginning Fund Balance	\$ 63,532	\$ 63,532	\$ 72,230		
Ending Fund Balance	\$ 63,532	\$ 63,532	82,494		

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

Library Fund (Fund 26)

Percent of Fiscal Year Complete

100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Fines	\$ 7,000	\$ 7,000.00	\$ 8,108	\$ 1,108	116%
Interest	-	-	55	55	N/A
Rental Proceeds	78,840	78,840	72,270	(6,570)	92%
Grants	-	-	9,935	-	N/A
Donations	10,000	10,000	10,378	378	104%
County Funding	200,000	200,000	200,000	-	100%
Other Income-Other Entitiy	5,000	5,000	-	(5,000)	0%
Other Income	16,000	16,000	20,460	4,460	128%
Transfer from General Fund	131,480	131,480	131,480	(0)	100%
Total Revenues	\$ 448,320	\$ 448,320	452,686	\$ (5,569)	101%
<u>Expenditures</u>					
Personnel	\$ 250,149	\$ 250,149	\$ 232,239	\$ (17,910)	93%
Supplies & Materials	61,878	61,878	58,897	(2,981)	95%
Other Charges & Services	124,235	124,235	116,163	(8,072)	94%
Repairs & Maintenance	15,000	15,000	14,362	(638)	96%
Total Expenditures	\$ 451,262	\$ 451,262	421,661	\$ (29,601)	93%
Net Revenue (Expenditures)	\$ (2,942)	\$ (2,942)	\$ 31,025	\$ 24,032	
Beginning Fund Balance	\$ 43,563	\$ 43,563	\$ 43,653		
Ending Fund Balance	\$ 40,621	\$ 40,621	74,678		

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

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

100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 12,954	\$ 12,954	N/A
County Funding	-	-	-	-	N/A
City Funding	-	-	-	-	N/A
Total Revenues	\$ -	\$ -	\$ 12,954	\$ 12,954	N/A
<u>Expenditures</u>					
Personnel	\$ -	\$ -	\$ 171	\$ 171	N/A
Supplies & Materials	-	-	4,769	4,769	N/A
Other Charges & Services	-	-	5,862	5,862	N/A
Repairs & Maintenance	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Total Expenditures	\$ -	\$ -	10,802	\$ 10,802	N/A
Net Revenue (Expenditures)	\$ -	\$ -	\$ 2,152	\$ 2,152	
Beginning Fund Balance	\$ 20,000	\$ 20,000	\$ 9,967		
Ending Fund Balance	\$ 20,000	\$ 20,000	\$ 12,119		

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

Utility Fund (Fund 61)

Percent of Fiscal Year Complete

100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 6,759,500	\$ 6,759,500	\$ 6,487,484	\$ (272,016)	96%
Fines & Penalties	-	-	-	-	N/A
License & Permits	-	-	(300)	(300)	N/A
Miscellaneous	815,000	815,000	692,655	(122,346)	85%
Total Revenues	\$ 7,574,500	\$ 7,574,500	7,179,838	\$ (394,662)	95%
<u>Expenditures</u>					
General Operation	\$ 4,329,048	\$ 4,329,048	\$ 4,092,553	\$ (236,495)	95%
Water	923,925	923,925	990,203	66,278	107%
Sewer	2,471,790	2,471,790	1,928,014	(543,776)	78%
Electrical Division	-	-	-	-	N/A
Inspection Division	-	-	-	-	N/A
Warehouse Operations	49,100	49,100	60,417	11,317	123%
Total Expenditures	\$ 7,773,863	\$ 7,773,863	7,071,186	\$ (702,677)	91%
Net Revenue (Expenditures)	\$ (199,363)	\$ (199,363)	\$ 108,652	\$ 308,015	
Beginning Fund Balance	\$ 1,490,351	\$ 1,490,351	\$ 22,027,155		
Ending Fund Balance	\$ 1,290,988	\$ 1,290,988	\$ 22,135,807		

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

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

100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
Revenues					
Interest	\$ -	\$ -	\$ 443	\$ 443	N/A
Transfer from General Fund	103,050	103,050	103,050	-	100%
Transfer from Utility Fund	910,950	910,950	910,950	-	100%
Transfer from Const. Fund	-	-	-	-	N/A
Total Revenues	\$ 1,014,000	\$ 1,014,000	1,014,443	\$ 443	100%
Expenditures					
Other Charges & Services	\$ 2,000	\$ 2,000	\$ 98,840	\$ 96,840	4942%
Debt Service	1,012,000	1,012,000	1,012,000	-	100%
Total Expenditures	\$ 1,014,000	\$ 1,014,000	\$ 1,110,840	\$ 96,840	110%
Net Revenue (Expenditures)	\$ -	\$ -	\$ (96,396)	\$ (96,396)	
Beginning Fund Balance	\$ 365,872	\$ 365,872	\$ 143,470		
Ending Fund Balance	\$ 365,872	\$ 365,872	47,074		

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

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

100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Miscellaneous	\$ 85,900	\$ 85,900	\$ 102,976	\$ 17,076	120%
Transfers	120,464	120,464	120,464	(0)	100%
Other Revenue	155,000	155,000	225,328	70,328	145%
Cost of Fuel	(120,000)	(120,000)	(166,384)	(46,384)	139%
Total Revenues	\$ 241,364	\$ 241,364	282,384	\$ 41,020	117%
<u>Expenditures</u>					
Personnel	\$ 99,106	\$ 99,106	\$ 86,537	\$ (12,569)	87%
Supplies & Materials	8,300	8,300	10,580	2,280	127%
Other Charges & Services	61,400	61,400	50,249	(11,151)	82%
Repairs & Maintenance	16,000	16,000	21,355	5,355	133%
Capital Expenditures	78,000	78,000	41,156	(36,844)	53%
Total Expenditures	\$ 262,806	\$ 262,806	209,878	\$ (52,928)	80%
Net Revenue (Expenditures)	\$ (21,442)	\$ (21,442)	\$ 72,506	\$ 93,948	
Beginning Fund Balance	\$ 61,923	\$ 61,923	\$ 44,962		
Ending Fund Balance	\$ 40,481	\$ 40,481	117,469		

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

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

100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 405,447	\$ 405,447	\$ 398,184	\$ (7,263)	98%
Miscellaneous	-	-	272	272	N/A
Transfers	2,019,823	2,019,823	758,642	(1,261,181)	38%
Total Revenues	\$ 2,425,270	\$ 2,425,270	1,157,099	\$ (1,268,171)	48%
<u>Expenditures</u>					
Debt Service	\$ 933,344	\$ 933,344	\$ 1,334,159	\$ 400,815	143%
Total Expenditures	\$ 933,344	\$ 933,344	\$ 1,334,159	\$ 400,815	143%
Net Revenue (Expenditures)	\$ 1,491,926	\$ 1,491,926	\$ (177,061)	\$ (1,668,987)	
Beginning Fund Balance	\$ 34,567	\$ 34,567	\$ 30,568		
Ending Fund Balance	\$ 1,526,493	\$ 1,526,493	\$ (146,492)		

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

Information Services Fund (Fund 81)
Percent of Fiscal Year Complete 100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 72	\$ 72	N/A
Transfers	667,330	667,330	583,038	(84,292)	87%
Other Revenue	-	-	-	-	N/A
Total Revenues	\$ 667,330	\$ 667,330	\$ 583,110	\$ (84,220)	87%
<u>Expenditures</u>					
Personnel	\$ 243,943	\$ 243,943	\$ 214,629	\$ (29,314)	88%
Supplies & Materials	31,600	31,600	27,792	(3,808)	88%
Other Charges & Services	226,897	226,897	217,776	(9,121)	96%
Repairs & Maintenance	43,392	43,392	22,994	(20,398)	53%
Capital Outlay	121,500	121,500	139,305	17,805	115%
Total Expenditures	\$ 667,332	\$ 667,332	622,496	\$ (44,836)	93%
Net Revenue (Expenditures)	\$ (2)	\$ (2)	\$ (39,387)	\$ (39,385)	
Beginning Fund Balance	\$ 291	\$ 291	112,875		
Ending Fund Balance	\$ 289	\$ 289	73,488		

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

Maintenance Fund (Fund 82)
Percent of Fiscal Year Complete

100%

	Total Budget	Budget as of 9 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 218	\$ 218	N/A
Transfers	526,100	526,100	503,489	(22,611)	96%
Other Revenue	-	-	-	-	N/A
Total Revenues	\$ 526,100	\$ 526,100	\$ 503,707	\$ (22,393)	96%
<u>Expenditures</u>					
Equipment Maintenance	\$ 247,723	\$ 247,723	\$ 227,081	\$ (20,642)	92%
Facility Maintenance	317,848	317,848	283,812	(34,036)	89%
Total Expenditures	\$ 565,571	\$ 565,571	510,893	\$ (54,678)	90%
Net Revenue (Expenditures)	\$ (39,471)	\$ (39,471)	\$ (7,186)	\$ 32,285	
Beginning Fund Balance	\$ (5,361)	\$ (5,361)	7,724		
Ending Fund Balance	\$ (44,832)	\$ (44,832)	537		

City of Bay City
Analysis of Legal Fees
YTD as of 9/30/14

Dept	Vendor	Total
City Secretary	Municipal Code Corp	4,370.49
City Secretary Total		4,370.49
City General	Denton, Navarro, Rocha	175,677.15
City General Total		175,677.15
Municipal Court	Deadrick Post, LLC	27,000.00
	Denton, Navarro, Rocha	413.50
Municipal Court Total		27,413.50
Finance	Bay City Tribune	27.00
Finance Total		27.00
PD Forfeiture	Court Costs	647.75
	Dist Attorney Costs	845.00
PD Forfeiture Total		1,492.75
PD Pending Forfeiture	Court Costs	880.00
PD Pending Forfeiture Total		880.00
Capital Projects	Bay City Tribune	85.00
	Record 2014 Cert of Obligations	65,893.04
Capital Projects Total		65,978.04
Utility General	Denton, Navarro, Rocha	1,833.00
Utility General Total		1,833.00
Airport	Denton, Navarro, Rocha	6,389.95
Airport Total		6,389.95
Sanitation	Denton, Navarro, Rocha	2,844.50
Sanitation Total		2,844.50
Information Tech	Bay City Tribune	320.50
Information Tech Total		320.50
		287,226.88

Please note that on 8/28/14 the total legal fees that was reported was \$283,891.22. Subsequently we found that \$4,200 for Coastal Staffing; \$61,932.30 for Christopher Holtkamp and \$6,600 for Goodman Insurance had been miscoded.

Engineering Fees Analysis

<u>Department:</u>	<u>2012-2013</u>	<u>2013-2014</u>
City General (11-410)	\$ 1,208.75	\$ 1,415.00
Municipal Court (11-425)	\$ 6,750.00	\$ 4,210.00
Public Works (11-475)	\$ -	\$ 127,667.40
BC Civic Ctr (25-415)	\$ -	\$ 500.00
Street Maint. & Const. (28-475)	\$ 35,100.05	\$ (1,420.00)
Capital Projects (31-405)	\$ -	\$ 2,700.00
Paving Projects (34	\$ 10,250.00	\$ 28,250.00
Utility General (61-405)	\$ 25,545.60	\$ 31,229.18
Water Division (61-410)	\$ -	\$ 59,365.80
Sewer Division (61-415)	\$ 17,426.41	\$ 172,445.28
Water Meter Repl. (62-415)	\$ -	\$ 8,549.90
Airport (64-405)	\$ -	\$ 4,575.00
Facility Maint. (82-410)	\$ -	\$ 1,000.65
Totals:	\$ 96,280.81	\$ 440,488.21

As of 10/13/2014 we had received \$574,126.90 in reimbursement from Tenaris
As of 10/20/2014 we have billed Tenaris \$76,792.67 for reimbursement