

**City of Bay City
Financial Statement
As of December 31, 2014**

General Fund (Fund 11)

Percent of Fiscal Year Complete

25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 3,815,453	953,863	\$ 999,821	\$ 45,958	26%
Other Local Taxes	4,901,681	1,225,420	1,203,394	(22,027)	25%
Fines & Penalties	307,700	76,925	61,002	(15,923)	20%
Licenses & Permits	263,750	65,938	25,769	(40,169)	10%
Miscellaneous	3,427,124	856,781	729,469	(127,312)	21%
Transfers	113,126	28,282	27,760	(521)	25%
Other Revenue	55,600	13,900	5,924	(7,976)	11%
Total Revenues	\$ 12,884,434	\$ 3,221,109	\$ 3,053,139	\$ (167,970)	24%
<u>Expenditures</u>					
City Secretary	\$ 318,209	\$ 79,552	\$ 63,029	\$ (16,523)	20%
City General Services	2,437,507	609,377	676,688	67,311	28%
Administrative Council	257,510	64,378	57,437	(6,940)	22%
Main Street	40,391	10,098	11,289	1,191	28%
Municipal Court	305,621	76,405	67,167	(9,238)	22%
Finance	269,606	67,402	57,038	(10,363)	21%
Code Enforcement	186,083	46,521	36,842	(9,679)	20%
Police	4,052,505	1,013,126	913,669	(99,458)	23%
Animal Impoundment	155,221	38,805	30,294	(8,512)	20%
Volunteer Fire Dept.	187,013	46,753	24,853	(21,900)	13%
Public Works	3,140,148	785,037	512,774	(272,263)	16%
Service Center	64,390	16,098	14,176	(1,921)	22%
Parks	523,816	130,954	122,655	(8,299)	23%
Riverside Park	165,765	41,441	39,334	(2,108)	24%
Recreation	128,671	32,168	16,676	(15,492)	13%
Aquatics	242,931	60,733	35,071	(25,662)	14%
Teen Center	4,544	1,136	1,016	(120)	22%
Total Expenditures	\$ 12,479,931	\$ 3,119,983	\$ 2,680,008	\$ (439,975)	21%
Net Revenue (Expenditures)	\$ 404,503	\$ 101,126	\$ 373,131	\$ 272,005	
Beginning Fund Balance	\$ 3,090,353	\$ 3,090,353	\$ 2,529,875		
Ending Fund Balance	\$ 3,494,856	\$ 3,191,479	\$ 2,903,005		

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

Percent of Fiscal Year Complete 25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Utility Fees	\$ -	\$ -	\$ -	\$ -	N/A
Interest	-	-	80	80	N/A
Total Revenues	\$ -	\$ -	\$ 80	\$ 80	N/A
<u>Expenditures</u>					
Bad Debt	\$ -	\$ -	\$ (9)	\$ (9)	N/A
Total Expenditures	\$ -	\$ -	\$ (9)	\$ (9)	
Net Revenue (Expenditures)	\$ -	\$ -	\$ 89	\$ 89	
Beginning Fund Balance	\$ 555,316	\$ 555,316	\$ 554,735		
Ending Fund Balance	\$ 555,316	\$ 555,316	\$ 554,824		

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

Percent of Fiscal Year Complete 25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Hotel Occupancy Tax	\$ 475,000	118,750	\$ 152,574	\$ 33,824	32%
Miscellaneous	66,650	16,663	10,194	(6,468)	15%
Total Revenues	\$ 541,650	\$ 135,413	162,768	\$ 27,356	30%
<u>Expenditures</u>					
Civic & Cultural Art	\$ 46,471	\$ 11,618	\$ 11,096	\$ (521)	24%
Convention & Visitors Bureau	201,300	50,325	27,830	(22,495)	14%
Civic Center	240,750	60,188	62,298	2,110	26%
Matagorda County Museum	48,000	12,000	48,000	36,000	100%
Total Expenditures	\$ 536,521	\$ 134,130	\$ 149,224	\$ 15,094	28%
Net Revenue (Expenditures)	\$ 5,129	\$ 1,282	\$ 13,544	\$ 12,261	
Beginning Fund Balance	\$ 270,197	\$ 270,197	\$ 244,765		
Ending Fund Balance	\$ 275,326	\$ 271,479	258,308		

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

25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ 25	\$ 6	\$ 7	\$ 0	27%
Forfeiture Revenue	5,000	\$ 1,250	-	(1,250)	0%
Total Revenues	\$ 5,025	\$ 1,256	\$ 7	\$ (1,250)	0%
<u>Expenditures</u>					
Personnel	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Supplies & Materials	10,000	2,500	(6,138)	(8,638)	-61%
Other Charges & Services	-	-	-	-	N/A
Repairs & Maintenance	-	-	-	-	N/A
Capital Outlay	-	-	-	-	#DIV/0!
Total Expenditures	\$ 10,000	\$ 2,500	(6,138)	\$ (8,638)	-61%
Net Revenue (Expenditures)	\$ (4,975)	\$ (1,244)	\$ 6,145	\$ 7,388	
Beginning Fund Balance	\$ 49,780	\$ 49,780	\$ 47,733		
Ending Fund Balance	\$ 44,805	\$ 48,536	\$ 53,877		

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

Percent of Fiscal Year Complete 25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Court Technology Fee	\$ 8,000	\$ 2,000.00	\$ 1,249	\$ (751)	16%
Interest	-	-	8	8	N/A
Total Revenues	\$ 8,000	\$ 2,000	\$ 1,257	\$ (743)	16%
<u>Expenditures</u>					
Supplies & Materials	\$ 700	\$ 175.00	\$ -	\$ (175)	N/A
Other Charges & Services	12,500	3,125.00	(299)	(3,424)	-2%
Repairs & Maintenance	-	-	-	-	N/A
Total Expenditures	\$ 13,200	\$ 3,300	\$ (299)	\$ (3,599)	-2%
Net Revenue (Expenditures)	\$ (5,200)	\$ (1,300)	\$ 1,556	\$ 2,856	
Beginning Fund Balance	\$ 50,623	\$ 50,623	\$ 52,655		
Ending Fund Balance	\$ 45,423	\$ 49,323	54,211		

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Municipal Court Building Security Fund (Fund 27)

Percent of Fiscal Year Complete 25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Building Security Fee	\$ 6,000	\$ 1,500	\$ 937	\$ (563)	16%
Interest	-	-	6	6	N/A
Total Revenues	\$ 6,000	\$ 1,500	943	\$ (557)	16%
<u>Expenditures</u>					
Personnel	\$ 12,500	\$ 3,125	\$ 277	\$ (2,848)	2%
Total Expenditures	\$ 12,500	\$ 3,125	277	\$ (2,848)	2%
Net Revenue (Expenditures)	\$ (6,500)	\$ (1,625)	\$ 666	\$ 2,291	
Beginning Fund Balance	\$ 39,085	\$ 39,085	\$ 43,607		
Ending Fund Balance	\$ 32,585	\$ 37,460	44,273		

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

Percent of Fiscal Year Complete

25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 20	\$ 20	N/A
Grants	-	-	47,467	47,467	#DIV/0!
USO Restoration Donations	-	-	5,168	5,168	#DIV/0!
KBCB Donations	-	-	-	-	N/A
Train Depot Donations	-	-	-	-	N/A
Animal Impoundment Donations	-	-	125	125	N/A
Total Revenues	\$ -	\$ -	52,780	\$ 52,780	
<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)	\$ -	\$ -	\$ 48,545	\$ 48,545	
Beginning Fund Balance	\$ 77,693	\$ 77,693	\$ 82,494		
Ending Fund Balance	\$ 77,693	\$ 77,693	131,039		

**City of Bay City
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Library Fund (Fund 26)
Percent of Fiscal Year Complete

25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Fines	\$ 7,000	\$ 1,750.00	\$ 1,075	\$ (675)	15%
Interest	-	-	17	17	N/A
Rental Proceeds	78,840	19,710	19,710	-	25%
Grants	-	-	-	-	N/A
Donations	10,000	2,500	-	(2,500)	0%
County Funding	200,000	50,000	50,000	-	25%
Other Income-Other Entitiy	-	-	-	-	#DIV/0!
Other Income	16,000	4,000	20,212	16,212	126%
Transfer from General Fund	131,480	32,870	32,870	0	25%
Total Revenues	\$ 443,320	\$ 110,830	123,885	\$ 13,055	28%
<u>Expenditures</u>					
Personnel	\$ 251,542	\$ 62,886	\$ 49,151	\$ (13,735)	20%
Supplies & Materials	57,250	14,313	6,195	(8,117)	11%
Other Charges & Services	118,500	29,625	37,997	8,372	32%
Repairs & Maintenance	13,000	3,250	1,514	(1,736)	12%
Total Expenditures	\$ 440,292	\$ 110,073	94,857	\$ (15,216)	22%
Net Revenue (Expenditures)	\$ 3,028	\$ 757	\$ 29,028	\$ 28,271	
Beginning Fund Balance	\$ 87,296	\$ 87,296	\$ 74,678		
Ending Fund Balance	\$ 90,324	\$ 88,053	103,705		

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

25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ (29)	\$ (29)	N/A
County Funding	5,000	1,250	-	(1,250)	N/A
Miscellaneous	5,000		1,927		
City Funding	5,000	1,250	-	(1,250)	N/A
Total Revenues	\$ 15,000	\$ 2,500	\$ 1,898	\$ (2,529)	N/A
<u>Expenditures</u>					
Personnel	\$ 2,500	\$ 625	\$ -	\$ (625)	N/A
Supplies & Materials	10,000	2,500	-	(2,500)	N/A
Other Charges & Services	5,000	1,250	2,105	855	N/A
Repairs & Maintenance	-	-	-	-	N/A
Capital Outlay	-	-	-	-	N/A
Total Expenditures	\$ 17,500	\$ 4,375	2,105	\$ (2,270)	N/A
Net Revenue (Expenditures)	\$ (2,500)	\$ (1,875)	\$ (207)	\$ (259)	
Beginning Fund Balance	\$ 13,568	\$ 13,568	\$ 12,119		
Ending Fund Balance	\$ 11,068	\$ 11,693	\$ 11,912		

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

Percent of Fiscal Year Complete

25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Charges for Services	\$ 7,282,170	\$ 1,820,543	\$ 1,719,156	\$ (101,386)	24%
Fines & Penalties	-	-	-	-	N/A
License & Permits	-	-	-	-	N/A
Miscellaneous	1,000	250	100,518	100,268	10052%
Total Revenues	\$ 7,283,170	\$ 1,820,793	1,819,675	\$ (1,118)	25%
<u>Expenditures</u>					
General Operation	\$ 3,996,106	\$ 999,027	\$ 874,526	\$ (124,500)	22%
Water	1,471,688	367,922	244,679	(123,243)	17%
Sewer	1,360,492	340,123	294,494	(45,629)	22%
Warehouse Operations	50,200	12,550	6,628	(5,922)	13%
Total Expenditures	\$ 6,878,486	\$ 1,719,622	1,420,327	\$ (299,295)	21%
Net Revenue (Expenditures)	\$ 404,684	\$ 101,171	\$ 399,348	\$ 298,177	
Beginning Fund Balance	\$ 2,507,007	\$ 2,507,007	\$ 22,135,807		
Ending Fund Balance	\$ 2,911,691	\$ 2,608,178	\$ 22,535,154		

**City of Bay City
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As of December 31, 2014**

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

25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
Revenues					
Interest	\$ -	\$ -	\$ 232	\$ 232	N/A
Transfer from General Fund	86,312	21,578	21,578	0	25%
Transfer from Utility Fund	698,339	174,585	174,585	0	25%
Transfer from Const. Fund	-	-	-	-	N/A
Total Revenues	\$ 784,651	\$ 196,163	196,395	\$ 232	25%
Expenditures					
Other Charges & Services	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Debt Service	785,150	196,288	-	(196,288)	0%
Total Expenditures	\$ 785,150	\$ 196,288	\$ -	\$ (196,288)	0%
Net Revenue (Expenditures)	\$ (499)	\$ (125)	\$ 196,395	\$ 196,520	
Beginning Fund Balance	\$ 145,223	\$ 145,223	\$ 47,074		
Ending Fund Balance	\$ 144,724	\$ 145,098	243,469		

**City of Bay City
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As of December 31, 2014**

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

25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Miscellaneous	\$ 133,000	\$ 33,250	\$ 28,735	\$ (4,515)	22%
Transfers	120,464	30,116	30,116	0	25%
Other Revenue	221,000	55,250	60,862	5,612	28%
Cost of Fuel	(148,067)	(37,017)	(56,686)	(19,670)	38%
Total Revenues	\$ 326,397	\$ 81,599	63,027	\$ (18,572)	19%
<u>Expenditures</u>					
Personnel	\$ 98,525	\$ 24,631	\$ 21,218	\$ (3,413)	22%
Supplies & Materials	41,000	10,250	3,535	(6,715)	9%
Other Charges & Services	33,000	8,250	17,822	9,572	54%
Repairs & Maintenance	18,500	4,625	16,366	11,741	88%
Capital Expenditures	40,000	10,000	22,538	12,538	56%
Total Expenditures	\$ 231,025	\$ 57,756	81,479	\$ 23,723	35%
Net Revenue (Expenditures)	\$ 95,372	\$ 23,843	\$ (18,452)	\$ (42,295)	
Beginning Fund Balance	\$ 236,164	\$ 236,164	\$ 117,469		
Ending Fund Balance	\$ 331,536	\$ 260,007	99,017		

**City of Bay City
Financial Statement
As of December 31, 2014**

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

25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Property Taxes	\$ 404,970	\$ 101,243	\$ 107,043	\$ 5,801	26%
Miscellaneous	-	-	39	39	N/A
Transfers	1,578,000	394,500	394,500	-	25%
Total Revenues	\$ 1,982,970	\$ 495,743	501,582	\$ 5,840	25%
<u>Expenditures</u>					
Debt Service	\$ 1,975,488	\$ 493,872		\$ (493,872)	0%
Total Expenditures	\$ 1,975,488	\$ 493,872	\$ -	\$ (493,872)	0%
Net Revenue (Expenditures)	\$ 7,482	\$ 1,871	\$ 501,582	\$ 499,712	
Beginning Fund Balance	\$ 84,001	\$ 84,001	\$ (146,492)		
Ending Fund Balance	\$ 91,483	\$ 85,872	\$ 355,090		

**City of Bay City
Financial Statement
As of December 31, 2014**

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

25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 57	\$ 57	N/A
Transfers	610,449	152,612	101,637	(50,975)	17%
Other Revenue	-	-	-	-	N/A
Total Revenues	\$ 610,449	\$ 152,612	\$ 101,694	\$ (50,919)	17%
<u>Expenditures</u>					
Personnel	\$ 256,249	\$ 64,062	\$ 45,318	\$ (18,744)	18%
Supplies & Materials	20,200	5,050	830	(4,220)	4%
Other Charges & Services	273,000	68,250	45,251	(22,999)	17%
Repairs & Maintenance	36,000	9,000	878	(8,122)	2%
Capital Outlay	25,000	6,250	10,485	4,235	42%
Total Expenditures	\$ 610,449	\$ 152,612	102,762	\$ (49,850)	17%
Net Revenue (Expenditures)	\$ -	\$ -	\$ (1,069)	\$ (1,069)	
Beginning Fund Balance	\$ 108,248	\$ 108,248	73,488		
Ending Fund Balance	\$ 108,248	\$ 108,248	72,420		

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

25%

	Total Budget	Budget as of 12 - 14	Actuals	Over(Under) Budget to Date	Percent to Total Budget
<u>Revenues</u>					
Interest	\$ -	\$ -	\$ 200	\$ 200	N/A
Transfers	903,979	225,995	110,773	(115,222)	12%
Other Revenue	-	-	-	-	N/A
Total Revenues	\$ 903,979	\$ 225,995	\$ 110,973	\$ (115,022)	12%
<u>Expenditures</u>					
Equipment Maintenance	\$ 242,836	\$ 60,709	\$ 47,744	\$ (12,965)	20%
Facility Maintenance	652,553	163,138	65,790	(97,348)	10%
Total Expenditures	\$ 895,389	\$ 223,847	113,535	\$ (110,313)	13%
Net Revenue (Expenditures)	\$ 8,590	\$ 2,148	\$ (2,561)	\$ (4,709)	
Beginning Fund Balance	\$ (2,687)	\$ (2,687)	537		
Ending Fund Balance	\$ 5,903	\$ (540)	(2,024)		

City of Bay City
Analysis of Legal Fees
YTD as of 12/31/14

Dept	Vendor	Total
City Secretary		
City Secretary Total		0.00
City General	Denton, Navarro, Rocha	44,076.43
City General Total		44,076.43
Municipal Court	Deadrick Post, LLC	6,750.00
Municipal Court Total		6,750.00
Finance		
Finance Total		
Public Works	Foss,Hardy and Arbuckle	71.00
	Cardmember Services	34.00
Public Works Total		105.00
PD Forfeiture		
PD Forfeiture Total		
PD Pending Forfeiture	Court Costs	6,138.00
PD Pending Forfeiture Total		6,138.00
PD Task Force Fund	Court Costs	2,105.26
PD Task Force Fund Total		2105.26
Capital Projects		
Capital Projects Total		
Utility General	Denton, Navarro, Rocha	19.50
Utility General Total		19.50
Airport	Denton, Navarro, Rocha	8,210.50
Airport Total		8,210.50
Sanitation		
Sanitation Total		
Information Tech		
Information Tech Total		
		67,404.69

Engineering Fees Analysis

<u>Department:</u>	<u>2013-2014</u>	<u>2014-2015</u>
City General (11-410)	\$ 1,415.00	\$ -
Municipal Court (11-425)	\$ 4,210.00	\$ -
Public Works (11-475)	\$ 121,936.00	\$ 8,513.10
BC Civic Ctr (25-415)	\$ 500.00	\$ -
Street Maint. & Const. (28-475)	\$ (1,420.00)	\$ 5,373.00
Capital Projects (31-405)	\$ -	\$ 18,900.00
Paving Projects (34-405)	\$ 28,250.00	\$ -
Utility General (61-405)	\$ 31,229.18	\$ -
Water Division (61-410)	\$ 59,665.80	\$ 578.25
Sewer Division (61-415)	\$ 172,445.28	\$ 41,340.00
Water Meter Repl. (62-415)	\$ 8,549.90	\$ -
Airport (64-405)	\$ 4,575.00	\$ 2,365.00
Facility Maint. (82-410)	\$ 1,000.65	
Totals:	\$ 432,356.81	\$ 77,069.35

As of 12/31/2014 in total have received \$639,259.70 from Tenaris
As of 12/31/2014 in total have billed Tenaris \$684,687.82 for reimbursement