

Finance Division
Monthly Activity Report

as of
February 28, 2015

41.67% of Fiscal Year



Prepared by Wendy M. Gholson, Director of Finance

3/18/2015

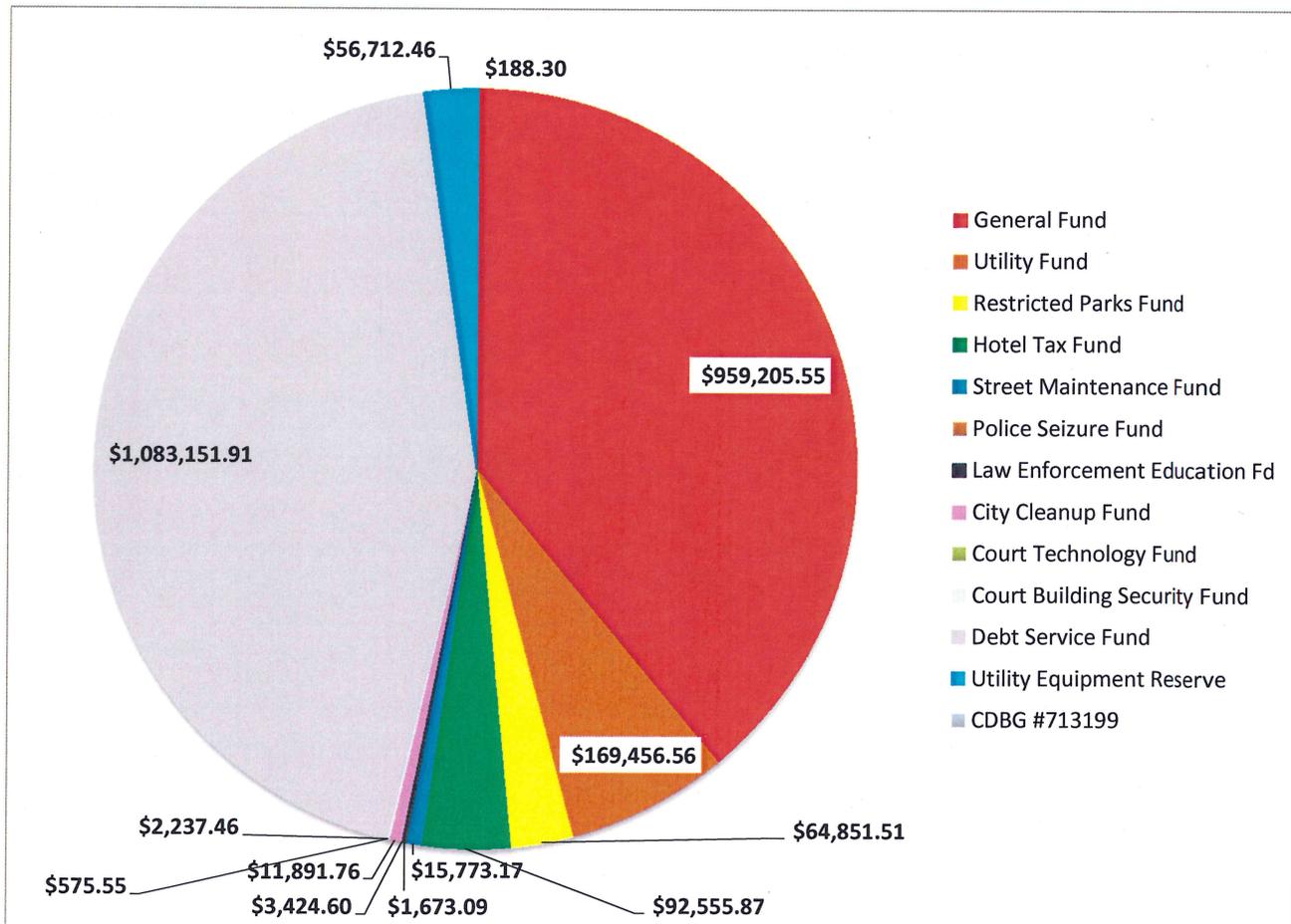
FINANCE Monthly Report

Period Ending 02/28/2015

PERCENT OF YEAR COMPLETED: **41.67%**

FUND BALANCES (Available Capital)	Beginning @ 10/01	YTD Revenues	YTD Expenses	Ending	% of Total
100 General Fund	\$ 161,331.09	\$ 2,075,335.20	\$ (1,277,460.74)	\$ 959,205.55	38.97%
200 Utility Fund	\$ 116,876.85	\$ 649,911.76	\$ (597,332.05)	\$ 169,456.56	6.88%
350 Restricted Parks Fund	\$ 116,574.98	\$ 163,803.37	\$ (215,526.84)	\$ 64,851.51	2.63%
360 Hotel Tax Fund	\$ 84,139.32	\$ 12,862.08	\$ (4,445.53)	\$ 92,555.87	3.76%
370 Street Maintenance Fund	\$ 2,026.25	\$ 13,746.92	\$ -	\$ 15,773.17	0.64%
375 Police Seizure Fund	\$ 2,791.24	\$ 1,044.60	\$ (2,162.75)	\$ 1,673.09	0.07%
376 Law Enforcement Education Fd	\$ 3,424.60	\$ -	\$ -	\$ 3,424.60	0.14%
380 City Cleanup Fund	\$ 11,290.02	\$ 10,813.00	\$ (10,211.26)	\$ 11,891.76	0.48%
390 Court Technology Fund	\$ 1,656.57	\$ 1,231.96	\$ (2,312.98)	\$ 575.55	0.02%
391 Court Building Security Fund	\$ 7,821.31	\$ 924.01	\$ (6,507.86)	\$ 2,237.46	0.09%
400 Debt Service Fund	\$ 464,793.01	\$ 955,108.09	\$ (336,749.19)	\$ 1,083,151.91	44.00%
502 Utility Equipment Reserve	\$ 40,000.00	\$ 16,712.46	\$ -	\$ 56,712.46	2.30%
505 CDBG #713199	\$ 12,187.50	\$ 30,845.35	\$ (42,844.55)	\$ 188.30	0.01%
Total	\$ 1,024,912.74	\$ 3,932,338.80	\$ (2,495,553.75)	\$ 2,461,697.79	100.00%

FUND BALANCES



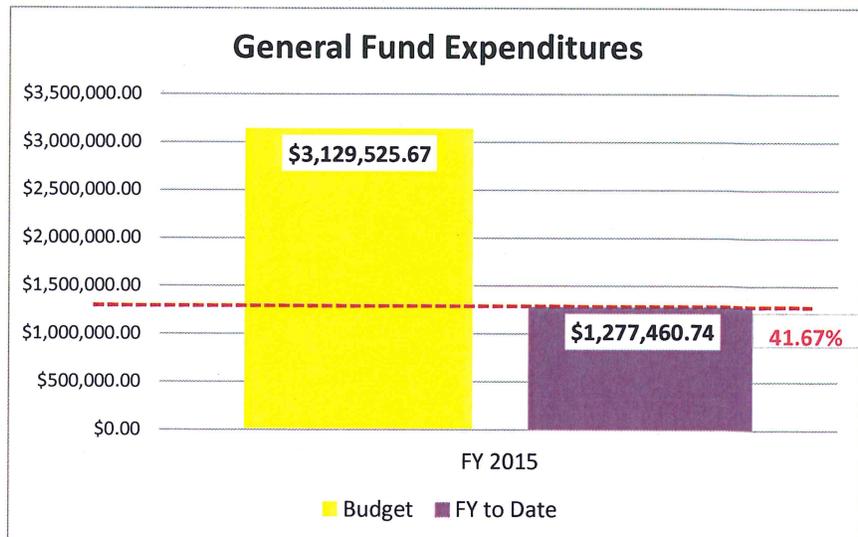
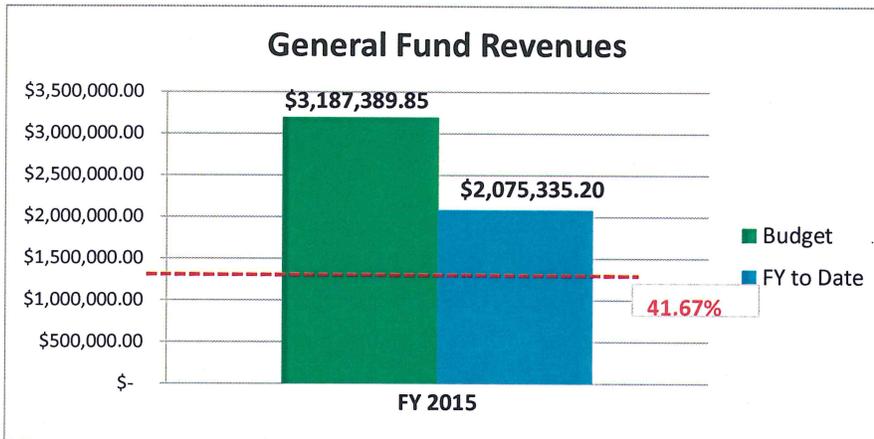
FINANCE

Monthly Report

Period Ending 02/28/2015

PERCENT OF YEAR COMPLETED: **41.67%**

GENERAL FUND	FY 2015 Budget		Current Period	FY to Date	% of Budget
	ORIGINAL	PROPOSED			
Revenues	\$ 3,183,241	\$ 3,187,389.85	\$ 257,861.30	\$ 2,075,335.20	65.11%
Expenditures	\$ (3,130,151)	\$ (3,129,525.67)	\$ (280,276.82)	\$ (1,277,460.74)	40.82%
Non-Departmental	\$ (130,759)	\$ (113,699.95)	\$ (6,944.31)	\$ (58,838.66)	51.75%
Animal Control	\$ (73,795)	\$ (72,942.01)	\$ (3,988.69)	\$ (21,969.93)	30.12%
Fire	\$ (366,813)	\$ (368,289.80)	\$ (27,994.46)	\$ (143,303.36)	38.91%
Finance	\$ (223,235)	\$ (232,651.62)	\$ (22,438.40)	\$ (111,352.49)	47.86%
Code Compliance	\$ (125,180)	\$ (127,377.67)	\$ (9,139.88)	\$ (50,386.23)	39.56%
Administration	\$ (366,350)	\$ (362,349.62)	\$ (30,527.91)	\$ (152,900.66)	42.20%
Police	\$ (830,755)	\$ (835,742.97)	\$ (63,723.62)	\$ (372,097.23)	44.52%
Streets	\$ (440,616)	\$ (441,187.56)	\$ (25,930.24)	\$ (122,108.91)	27.68%
Municipal Court	\$ (90,248)	\$ (92,884.47)	\$ (7,797.10)	\$ (39,903.10)	42.96%
Solid Waste	\$ (482,400)	\$ (482,400.00)	\$ (81,792.21)	\$ (204,600.17)	42.41%
Surplus (Deficit) Revenues over Expenditures	\$ 53,090	\$ 57,864.18	\$ (22,415.52)	\$ 797,874.46	



FINANCE

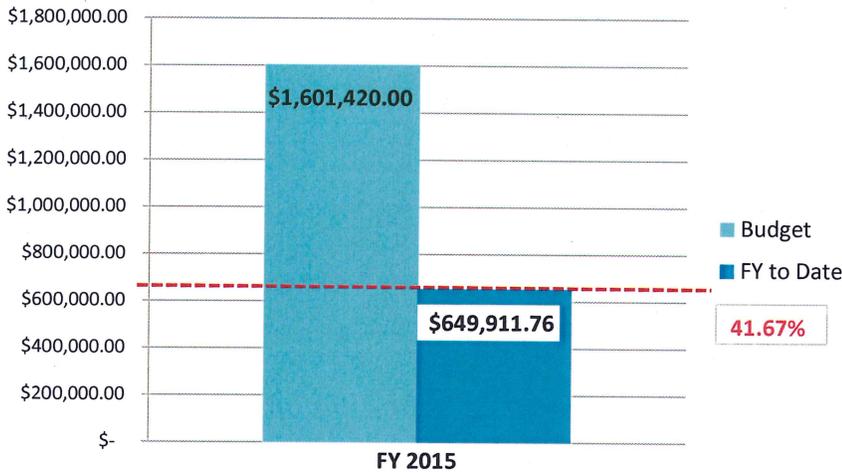
Monthly Report

Period Ending 02/28/2015

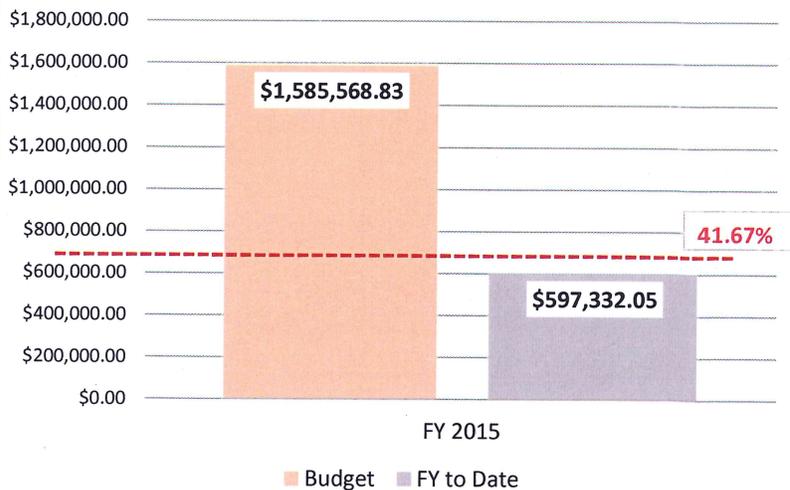
PERCENT OF YEAR COMPLETED: **41.67%**

UTILITY FUND	FY 2015 Budget		Current Period	FY to Date	% of Budget
	ORIGINAL	PROPOSED			
Revenues	\$ 1,601,420	\$ 1,601,420.00	\$ 123,393.98	\$ 649,911.76	40.58%
Expenditures	\$ (1,580,795)	\$ (1,585,568.83)	\$ (111,543.02)	\$ (597,332.05)	37.67%
Non-Departmental	\$ (10,000)	\$ (5,000.00)	\$ 457.74	\$ 761.26	-15.23%
Water	\$ (1,488,090)	\$ (1,497,321.27)	\$ (107,934.32)	\$ (564,457.04)	37.70%
Customer Service	\$ (82,705)	\$ (83,247.56)	\$ (4,066.44)	\$ (33,636.27)	40.41%
Surplus (Deficit) Revenues over Expenditures	\$ 20,625	\$ 15,851.17	\$ 11,850.96	\$ 52,579.71	

Utility Fund Revenues



Utility Fund Expenditures



FINANCE
Monthly Report

Period Ending 02/28/2015

PERCENT OF YEAR COMPLETED: **41.67%**

NON-OPERATING FUNDS	FY 2014 Budget Revenues	FY to Date Revenues	FY 2014 Budget Expenditures	FY to Date Expenditures	Surplus (Deficit)
350 Restricted Parks Fund	\$ 281,170.00	\$ 163,803.37	\$ (280,948.00)	\$ (215,526.84)	\$ (51,723.47)
360 Hotel Tax Fund	\$ 30,000.00	\$ 12,862.08	\$ (12,000.00)	\$ (4,445.53)	\$ 8,416.55
370 Street Maintenance Fund	\$ 30,000.00	\$ 13,746.92	\$ (30,000.00)	\$ -	\$ 13,746.92
375 Police Seizure Fund	\$ -	\$ 1,044.60	\$ -	\$ (2,162.75)	\$ (1,118.15)
376 Law Enforcement Education Fd	\$ -	\$ -	\$ -	\$ -	\$ -
380 City Cleanup Fund	\$ 38,500.00	\$ 10,813.00	\$ (23,000.00)	\$ (10,211.26)	\$ 601.74
390 Court Technology Fund	\$ -	\$ 1,231.96	\$ -	\$ (2,312.98)	\$ (1,081.02)
391 Court Building Security Fund	\$ -	\$ 924.01	\$ -	\$ (6,507.86)	\$ (5,583.85)
400 Debt Service Fund	\$ 896,387.00	\$ 955,108.09	\$ (983,696.00)	\$ (336,749.19)	\$ 618,358.90
502 Utility Equipment Reserve	\$ 40,000.00	\$ 16,712.46	\$ -	\$ -	\$ 16,712.46
505 CDBG #713199	\$ 258,562.50	\$ 30,845.35	\$ (278,875.00)	\$ (42,844.55)	\$ (11,999.20)
	\$ 1,574,619.50	\$ 1,207,091.84	\$ (1,608,519.00)	\$ (620,760.96)	\$ 586,330.88

Accomplishments/Project

STATUS

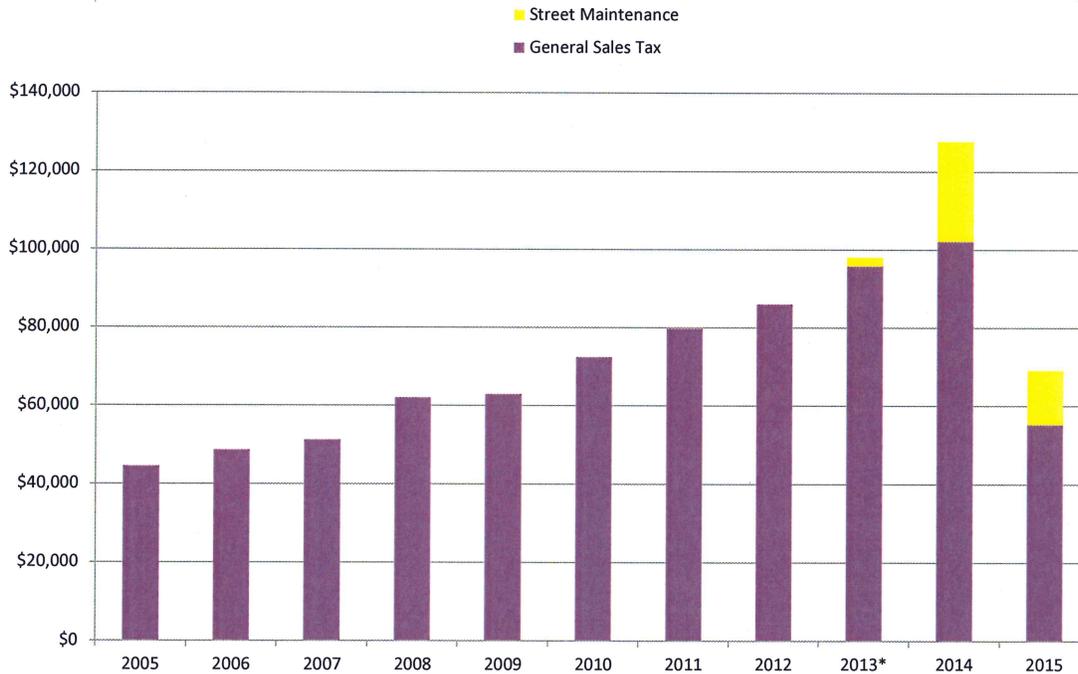
TMRS Retirement Monthly Report - January	Completed
Sales Tax Monthly Report - January	Completed
Prepared City Monthly Financial report for FY2015, January	Completed
Attended 1 1/2 day TML training for Basic Government Law	Completed
Completed FY2014 Audit Fieldwork	Completed
Assisted with Municipal Court/Finance office remodel project	Completed
Assisted with Way Co. Efficiency Project	In Process
Improve Utility & Court Collection Activities - Analyzing In-House collections	In Process
Research & Implement new Purchasing Card Program	In Process
Analyze & Negotiate new contract for Information Technology Services	In Process
Update of Base Rates for Master Meter Water Accounts	Pending
Establish Utility Dept Procedures that overlap with Billing	Pending
Establish Entity Controls for Compliance w/TMRS & GASB Compliance (10/01/2014)	Pending
Implement Disaster Recovery Services with Incode	Pending
Research & Implement fuel purchasing via local fuel stations	Pending
Improve Merchant Services Contract	Not Started
Develop and Update Unclaimed Property Process	Not Started
Annual Employee Performance Reviews	Not Started
Review & Update Employee Job Descriptions (due March 2015)	Not Started

Prepared by: Wendy Gholson, Director of Finance

SALES TAX BY MONTH CURRENT & LAST TEN YEARS

Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	%Δ
2005	3,945.60	5,492.73	2,969.60	2,595.17	4,250.46	3,264.72	2,687.04	4,635.33	2,792.43	3,416.45	5,165.91	3,288.39	44,503.83	
2006	4,034.49	3,813.85	3,150.19	2,850.88	3,925.31	2,678.32	7,085.29	4,711.15	4,290.98	3,964.50	4,473.42	3,661.15	48,639.53	9%
2007	3,687.42	4,951.37	2,866.95	3,829.71	4,082.86	3,150.74	3,809.77	4,996.53	4,276.00	4,717.84	6,121.50	4,782.88	51,273.57	5%
2008	4,942.96	5,738.35	6,896.64	3,976.93	5,834.61	3,849.41	4,430.89	5,465.18	4,354.44	5,097.38	6,167.69	5,303.93	62,058.41	21%
2009	5,146.86	6,044.53	4,348.30	4,326.98	5,711.99	3,373.79	3,649.16	6,886.26	4,521.64	4,551.88	7,925.28	6,447.40	62,934.07	1%
2010	6,165.56	6,432.33	5,107.83	4,285.04	6,197.98	5,069.03	4,318.69	7,673.13	6,623.30	6,183.44	7,987.42	6,424.99	72,468.74	15%
2011	5,511.52	7,529.55	5,094.62	5,688.78	7,491.41	4,792.54	6,069.36	8,017.11	5,710.31	7,689.41	8,519.92	7,624.52	79,739.05	10%
2012	6,885.31	9,372.82	6,112.84	5,503.86	8,077.42	5,288.97	6,002.50	7,935.22	7,426.92	7,520.53	8,330.42	7,556.82	86,013.63	8%
2013*	6,585.33	8,296.00	6,545.79	6,440.24	7,522.31	6,985.17	6,822.40	9,330.68	7,784.28	8,276.01	11,922.22	11,554.41	98,064.84	14%
2014	10,018.00	15,325.00	8,961.00	8,742.38	12,083.89	7,940.02	8,314.82	11,438.03	10,103.24	10,763.40	13,521.02	10,428.56	127,639.36	30%
2015	11,403.27	20,615.13	11,490.63	11,041.35	14,482.63								69,033.01	-46%

Sales Tax by Fiscal Year



* In FY 2013 the City elected an additional 0.25% sales tax for Street Maintenance. The first receipt of this additional sales tax is recorded in September 2013.

Source: Texas Comptroller of Public Accounts

FINANCE - ACCOUNTANT
Monthly Report

Period Ending 02/28/2015

	Prior Fiscal Year		Current Fiscal Year	
	Month-to-Date	Year-to-Date	Month-to-Date	Year-to-Date
Accounts Payable Processed				
Invoices - Number Current	188	585	162	770
Invoice - Number Received Past Due	40	160	12	88
Checks (#)	75	387	93	441
Checks (\$)	171,056.46	994,433	204,757.92	1,178,662
Bank Drafts (#)	14	65	11	55
Bank Drafts (\$)	299,687.52	596,069	42,618.02	454,926
Payroll Processed				
Active Employees	-	31	-	33
Payroll Checks (#)	18	94	15	70
Payroll Checks (\$)	15,470.29	92,983	14,795.60	73,107
Direct Deposits (#)	48	261	51	285
Direct Deposits (\$)	70,645.12	379,498	75,812.22	423,779
Bank Reconciliations (15)				
Number of Open Accounts	-	15	-	15
Number of Accounts Reconciled	14	73	15	75
Percent of Accounts Reconciled by 15th	-	99%	100%	100%
Value of Accounts Reconciled	902,969.68	5,886,923	3,026,313.17	11,021,233
Purchase Orders Processed				
Purchase Orders (#)	8	27	2	31
Purchase Orders (\$)	35,080.62	213,189	10,095.00	647,953
Hotel Occupancy Tax Activity				
Vacation Home Registrations on File		21	-	18
Quarterly Reports Received (#)	2	44	2	32
Quarterly Tax Receipts (\$)	215.41	20,601	44.32	12,862
Vac. Home Registration Fees Rec'd (#)	-	20	5	15
Vac. Home Registration Receipts (\$)	-	3,000	750.00	2,250

MUNICIPAL COURT
Monthly Report

Period Ending 02/28/2015

	Prior Fiscal Year		Current Fiscal Year	
	Month-to-Date	Year-to-Date	Month-to-Date	Year-to-Date
Citation Activity - New Cases Filed				
Traffic	91	352	72	373
State Law	6	54	7	41
City Ordinance	4	29	4	32
Total	101	435	83	446
Citation Activity - Cases Closed				
Traffic	93	195	68	365
State Law	13	78	10	48
City Ordinance	15	46	6	37
Total	121	319	84	450
Citation Activity - Disposition Summary				
Uncontested at Window	107	232	58	378
Dismissed by Prosecutor	14	56	9	45
Bench Trial / Jury Trial	0	0	0	0
Driver Safety Course	6	19	12	59
Deferred / Compliance	26	77	2	12
Total	153	384	81	494
Citation Activity - Pending Completion				
Defensive Driving	29	60	9	39
Deferred Disposition	17	40	6	38
Payment Plan	58	172	70	250
Total	104	272	85	327
Warrant Activity				
Issued	464	495	35	174
Executed - Served	100	106	49	141
Revenue Activity				
Retained by City	\$16,371.00	\$32,476.00	\$16,067.26	\$50,149.21
Remitted to State	\$7,725.00	\$16,662.00	\$4,678.21	\$9,343.32
Court Technology Fund			\$278.46	\$1,185.68
Court Security Fund			\$208.87	\$889.29
Total	\$24,096.00	\$49,138.00	\$21,232.80	\$61,567.50
Hours Worked Activity				
Clerk	175.00	664.75	163.00	735.00
Judge	14.00	51.75	0.00	38.50
Prosecutor	31.00	66.50	15.50	76.50
Total	220.00	783.00	178.50	850.00

Accomplishments

- * Began publishing the weekly Court docket on Court page of City website.
- * Prepared for 1st Annual Warrant Round-Up

ADMINISTRATIVE ASSISTANT
Monthly Report

Period Ending 02/28/15

	Prior Fiscal Year		Current Fiscal Year					
	Month-to-Date	Year-to-Date	Month-to-Date	Year-to-Date				
Solid Waste - Residential								
Accounts Billed (#)	0	0	2648	5229				
Accounts Billed (\$)	\$ -	\$ -	\$ 43,327.02	\$ 85,158.68				
Customer Issues Processed	0	0	33	41				
Customer Recycling Issues Processed	0	0	0	0				
Customer Bulk Issues Processed	0	0	4	8				
Solid Waste - Commercial								
Accounts Billed (#)	0	0	58	112				
Accounts Billed (\$)	\$ -	\$ -	\$ 6,152.29	\$ 12,118.20				
Customer Issues Processed	0	0	1	1				
Miscellaneous Activity								
Garage Sale Permits Issued	0	0	5	28				
Animal Registrations Processed	0	0	3	3				
Service Order Activity								
Outstanding from Previous Periods	0		113					
New Service Orders This Period	0	0	230					
Completed Service Orders This Period	0	0	205					
VOID Service Orders	0	0	8					
Outstanding at Period End	0		129					
	<u>Completed</u>	<u>Outstanding</u>	<u>Completed</u>	<u>Outstanding</u>	<u>Completed</u>	<u>Outstanding</u>	<u>Completed</u>	<u>Outstanding</u>
Billing Complaint	0	0	0		5	1	72	5
Connect/Reconnect	0	0	0		11	0	1217	0
CSI	0	0	0		4	0	92	0
Cutoff/Disconnect	0	0	0		6	0	913	0
Disconnects for Nonpay	0	0	0		33	0	2732	0
Idle Consumption/Reread	0	0	0		1	0	53	0
Leak at Meter	0	0	0		3	0	99	4
Leak Relief	0	0	0		3	0	53	1
Line Mark	0	0	0		3	0	28	1
Line Repair	0	0	0		1	0	6	2
Meter Info	0	0	0		0	0	26	2
Meter Swap	0	0	0		4	0	404	1
Miscellaneous	0	0	0		1	10	292	53
Occupant Change	0	0	0		12	0	612	0
Reinstate	0	0	0		23	0	1308	0
Remove Hold/Turn On	0	0	0		1	0	29	0
Re-Read (Billing)	0	0	0		35	0	1072	7
Routine Meter Repair	0	0	0		4	1	182	16
3-Day Temp ON	0	0	0		2	0	37	0
3-Day Temp OFF	0	0	0		4	0	38	0
Solid Waste	0	0	0		38	3	253	28
Investigate Connection	0	0	0		2	0	23	2
No Occupant w/consumption	0	0	0		0	0	2	0

New Water Tap Install	0	0	0	0	1	10	2
Meter Installation	0	0	0	1	0	31	0
Pull Meter	0	0	0	0	0	5	0
Trouble Call	0	0	0	8	0	224	5
Total	0	0	0	205	16	9813	129

Employee Hours

Administrative Assistant	0.00	0.00	161.25	308.25
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Accomplishments

- Keeping track of Service Orders, completing and filing
- Started spreadsheet for Park Ammenities - Pending•Waiting on Assis. City Manager
- Application/INFO for the Community Center - Pending•Waiting on Assis. City Manager

Prepared by: Cassandra Guevara, Administrative Assistant

*Updated
3/19/15*

UTILITY SERVICES - BILLING
Monthly Report

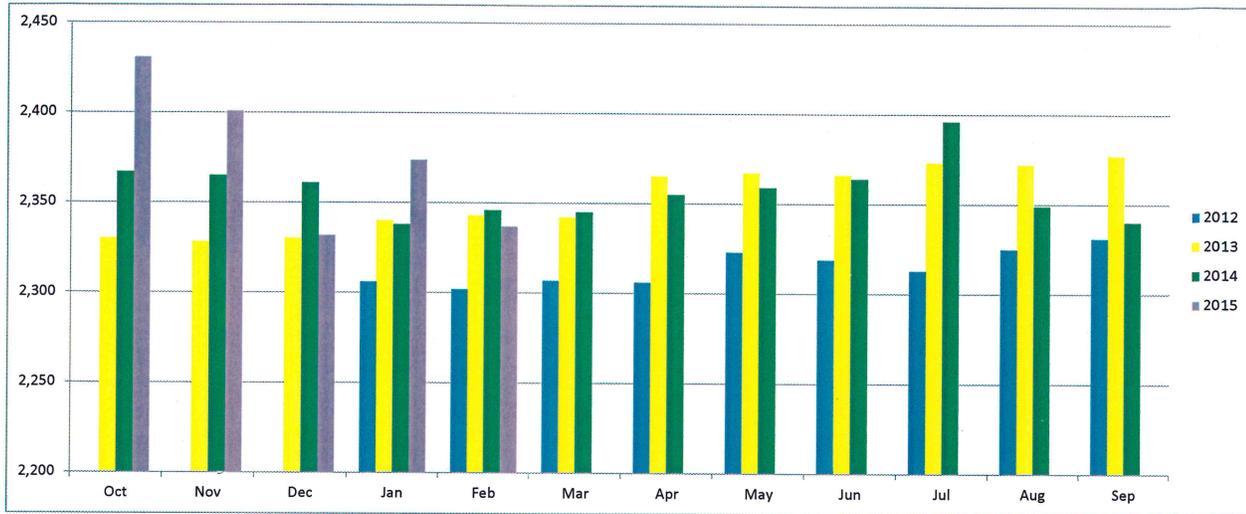
Period Ending 2/28/2015

	Prior Fiscal Year		Current Fiscal Year	
	Month-to-Date	Year-to-Date	Month-to-Date	Year-to-Date
Water Services - Residential				
Number of Active Accounts	0	0	2,266	11,512
New Accounts Processed	0	0	27	112
Disconnects Processed	0	0	16	133
Bills Processed (\$)	\$0	\$0	\$ 102,138.15	585,813
Bills Processed (#)	0	0	2,265	11,310
Consumption Billed (Gallons)	0	0	6,270,800	40,093,300
Water Services - Commercial				
Number of Active Accounts	0	0	71	363
New Accounts Processed	0	0	1	2
Disconnects Processed	0	0	1	3
Bills Processed (\$)	\$0	\$0	\$7,952.58	51,028
Bills Processed (#)	0	0	71	362
Consumption Billed (Gallons)	0	0	594,700	4,311,700
Delinquency Activity				
Number of Late Notices	0	0	290	1,546
Number of Cutoffs for Non-pay	0	0	31	195
Payment Activity (#)				
Window Payments	0	0	793	4,214
Drop Box Payments	0	0	267	1,583
Mail Payments	0	0	498	2,986
Telephone Payments	0	0	83	444
Web Payments	0	0	308	1,830
Credit Card Automatic Draft Payments	0	0	84	303
Bank Draft Payments	0	0	60	250
Total	0	0	2,093	11,610
Payment Activity (\$)				
Window Payments	\$ -	\$ -	\$ 59,682.95	\$ 326,577.65
Drop Box Payments	\$ -	\$ -	\$ 19,932.69	\$ 125,098.05
Mail Payments	\$ -	\$ -	\$ 43,180.35	\$ 243,206.90
Telephone Payments	\$ -	\$ -	\$ 8,040.82	\$ 39,824.85
Web Payments	\$ -	\$ -	\$ 22,970.07	\$ 144,495.05
Credit Card Automatic Draft Payments	\$ -	\$ -	\$ 5,643.44	\$ 20,295.97
Bank Draft Payments	\$ -	\$ -	\$ 4,028.55	\$ 17,087.39
Total	\$ -	\$ -	\$ 163,478.87	\$ 916,585.86
VOLUNTARY EMERGENCY SERVICE DONATIONS				
Donations received (#)			619	3654
Donations received (\$)			\$ 1,857.00	10962
Employee Hours				
Billing Coordinator	0.00	0.00	162.75	836.25

Accomplishments

ACTIVE WATER ACCOUNTS BY MONTH

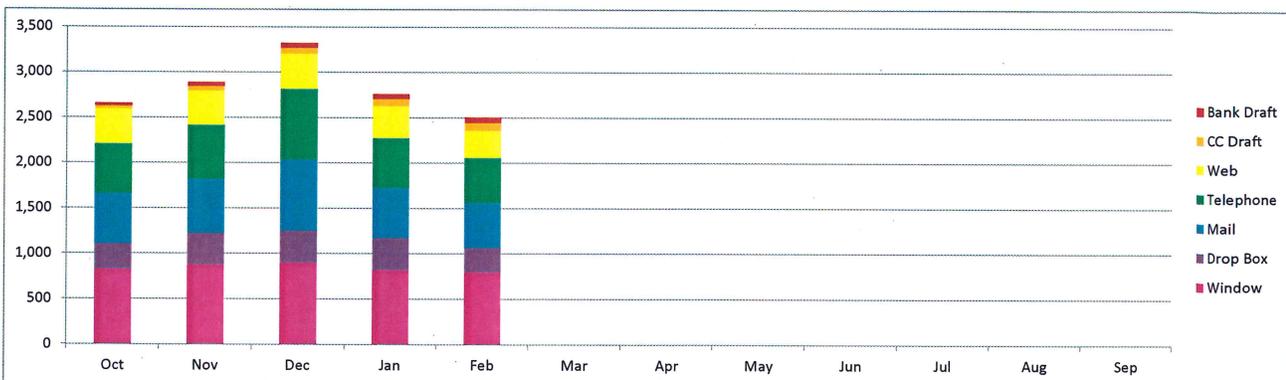
Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	%Δ
2012				2,306	2,302	2,307	2,306	2,323	2,319	2,313	2,325	2,331	20,832	
2013	2,330	2,328	2,330	2,340	2,343	2,342	2,365	2,367	2,366	2,373	2,372	2,377	28,233	36%
2014	2,367	2,365	2,361	2,338	2,346	2,345	2,355	2,359	2,364	2,396	2,349	2,340	28,285	0%
2015	2,431	2,401	2,332	2,374	2,337								11,875	



UTILITY ACCOUNT PAYMENT ACTIVITY BY MONTH

Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
2014													
Window										0	811	833	1,644
Drop Box										0	353	326	679
Mail										0	525	630	1,155
Telephone										0	83	72	155
Web	410	336	465	438	432	410	435	437	418	0	472	462	4,715
CC Draft										0	7	21	28
Bank Draft										0	4	24	28

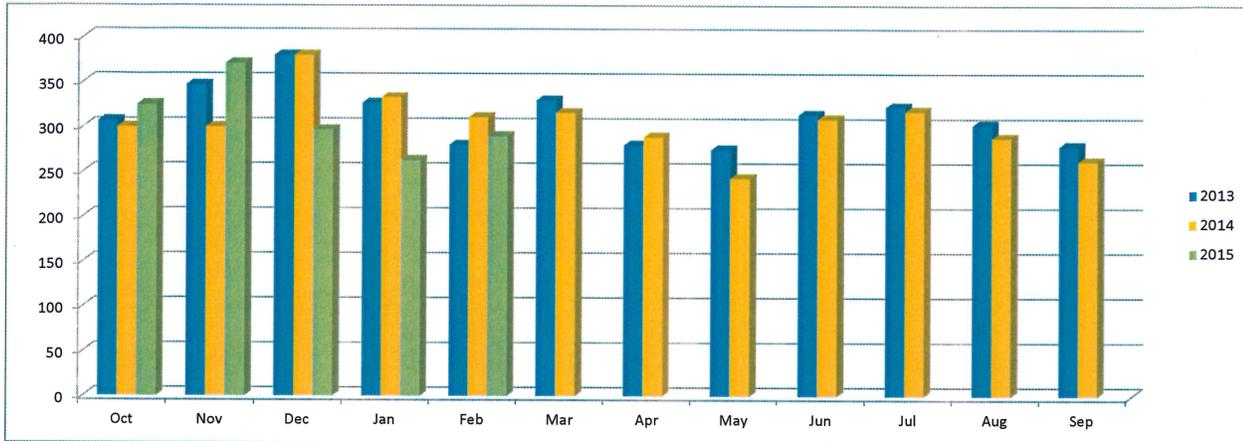
Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
2015													
Window	826	876	900	819	793								4,214
Drop Box	278	342	346	350	267								1,583
Mail	552	598	785	553	498								2,986
Telephone	97	94	87	83	83								444
Web	389	382	392	359	308								1,830
CC Draft	32	49	64	74	84								303
Bank Draft	33	46	54	57	60								250



UTILITY ACCOUNT DELINQUENCY ACTIVITY BY MONTH

LATE NOTICES

Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	%Δ
2013	307	347	380	327	280	330	280	275	314	323	303	279	3,745	
2014	300	300	380	333	311	316	289	243	309	318	288	262	3,649	-3%
2015	325	371	297	263	290								1,546	



CUT-OFF FOR NON-PAY

Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	%Δ
2013	0	0	0	49	50	45	38	30	19	30	34	19	314	
2014	28	40	44	32	29	12	44	54	58	37	24	21	423	35%
2015	34	50	35	45	31								195	-54%

