

*Finance Division
Monthly Activity Report*

as of

May 31, 2015

66.67% of Fiscal Year



Prepared by Wendy M. Gholson, Director of Finance

6/18/2015

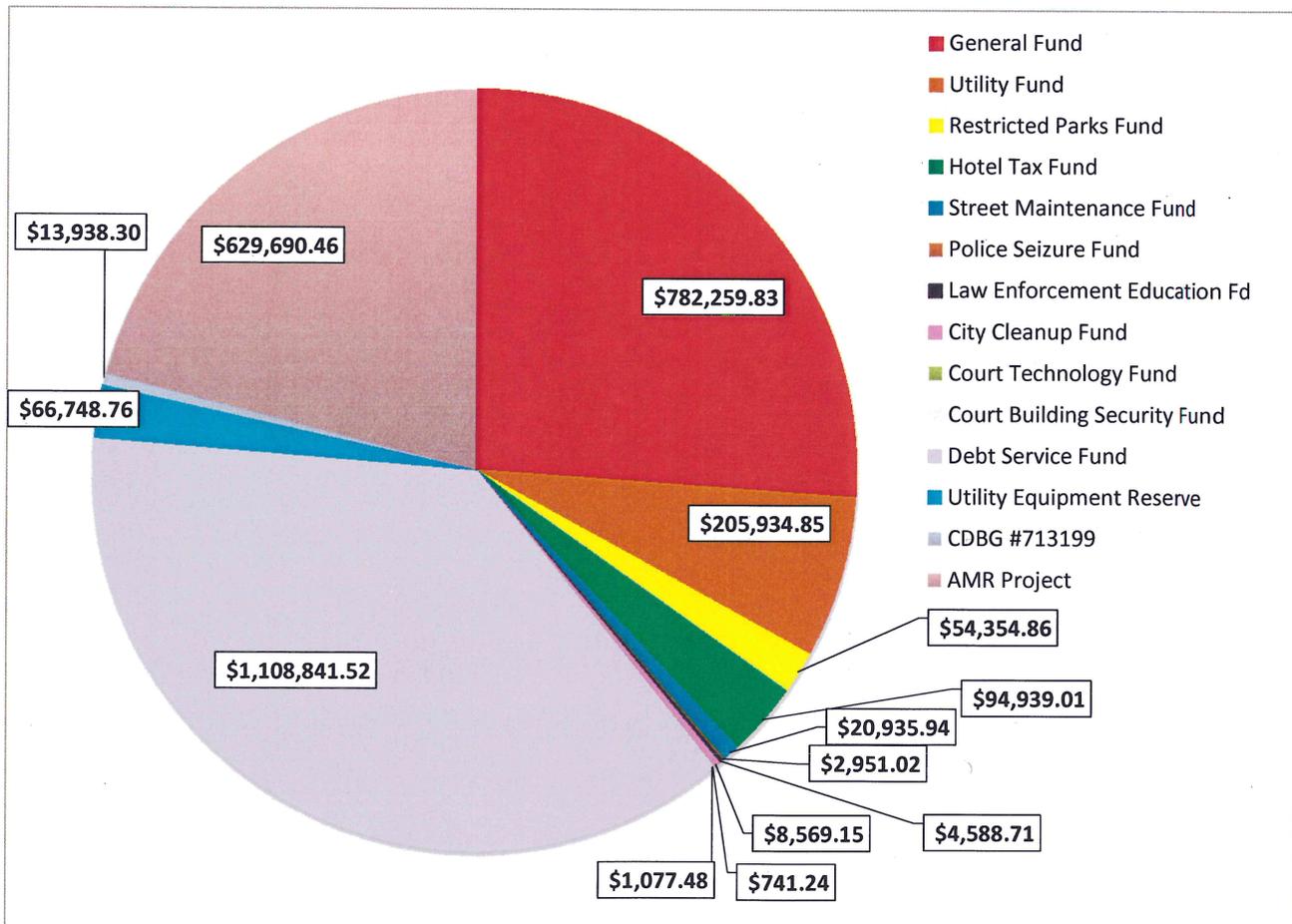
FINANCE Monthly Report

Period Ending 05/31/2015

PERCENT OF YEAR COMPLETED: **66.67%**

FUND BALANCES (Available Capital)	Beginning @ 10/01	YTD Revenues	YTD Expenses	Ending	% of Total
100 General Fund	\$ 161,388.92	\$ 2,901,548.76	\$ (2,280,677.85)	\$ 782,259.83	26.11%
200 Utility Fund	\$ 129,621.83	\$ 1,074,207.81	\$ (997,894.79)	\$ 205,934.85	6.87%
350 Restricted Parks Fund	\$ 116,574.98	\$ 248,812.49	\$ (311,032.61)	\$ 54,354.86	1.81%
360 Hotel Tax Fund	\$ 84,139.32	\$ 15,248.04	\$ (4,448.35)	\$ 94,939.01	3.17%
370 Street Maintenance Fund	\$ 2,026.25	\$ 20,901.69	\$ (1,992.00)	\$ 20,935.94	0.70%
375 Police Seizure Fund	\$ 2,791.24	\$ 2,322.53	\$ (2,162.75)	\$ 2,951.02	0.10%
376 Law Enforcement Education Fd	\$ 3,424.60	\$ 1,164.11	\$ -	\$ 4,588.71	0.15%
380 City Cleanup Fund	\$ 11,290.02	\$ 17,618.00	\$ (20,338.87)	\$ 8,569.15	0.29%
390 Court Technology Fund	\$ 1,656.57	\$ 1,961.56	\$ (2,876.89)	\$ 741.24	0.02%
391 Court Building Security Fund	\$ 7,821.31	\$ 1,471.17	\$ (8,215.00)	\$ 1,077.48	0.04%
400 Debt Service Fund	\$ 474,092.48	\$ 890,575.87	\$ (255,826.83)	\$ 1,108,841.52	37.02%
502 Utility Equipment Reserve	\$ 40,000.00	\$ 26,748.76	\$ -	\$ 66,748.76	2.23%
505 CDBG #713199	\$ 12,187.50	\$ 151,801.60	\$ (150,050.80)	\$ 13,938.30	0.47%
506 AMR Project	\$ -	\$ 629,690.46	\$ -	\$ 629,690.46	21.02%
Total	\$ 1,047,015.02	\$ 5,984,072.85	\$ (4,035,516.74)	\$ 2,995,571.13	100.00%

FUND BALANCES

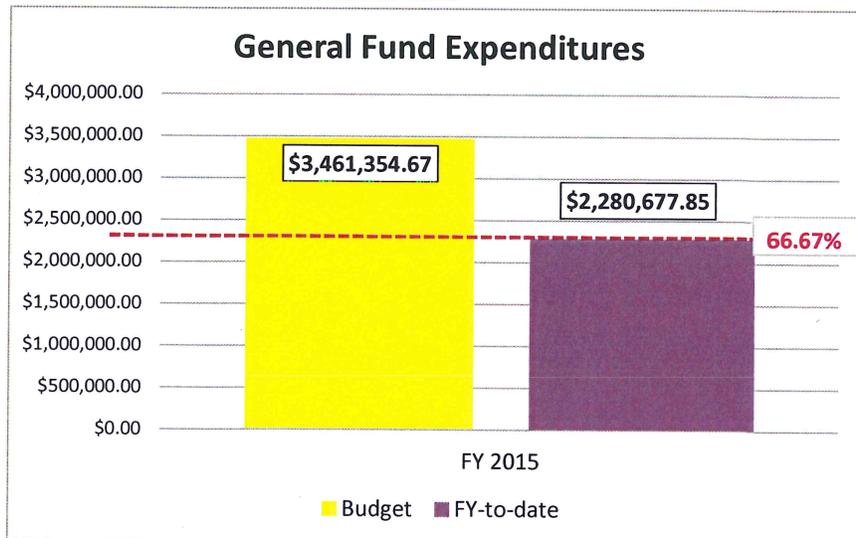
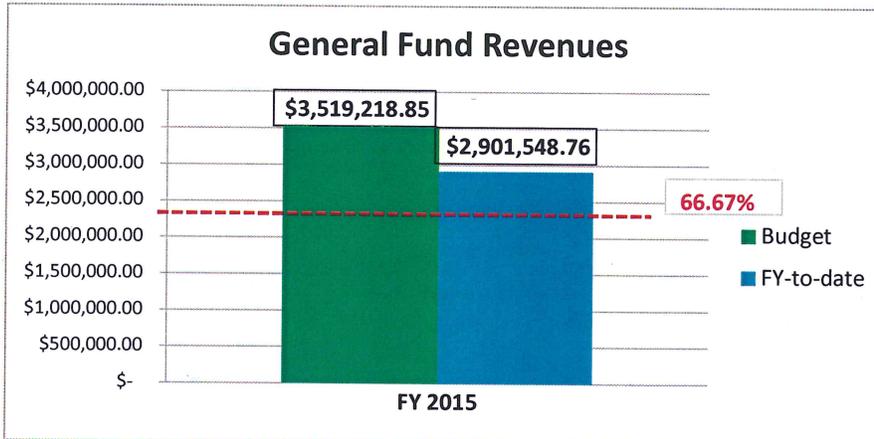


FINANCE Monthly Report

Period Ending 05/31/2015

PERCENT OF YEAR COMPLETED: **66.67%**

GENERAL FUND	FY 2015 Budget		Current Period	FY to Date	% of Budget
	ORIGINAL	PROPOSED			
Revenues	\$ 3,183,241	\$ 3,519,218.85	\$ 227,647.17	\$ 2,901,548.76	82.45%
Expenditures	\$ (3,130,151)	\$ (3,461,354.67)	\$ (298,132.22)	\$ (2,280,677.85)	65.89%
Non-Departmental	\$ (130,759)	\$ (113,699.95)	\$ (6,376.28)	\$ (92,177.68)	81.07%
Animal Control	\$ (73,795)	\$ (72,942.01)	\$ (7,397.89)	\$ (39,728.62)	54.47%
Fire	\$ (366,813)	\$ (460,542.80)	\$ (37,737.36)	\$ (238,552.14)	51.80%
Finance	\$ (223,235)	\$ (232,651.62)	\$ (26,388.97)	\$ (166,891.00)	71.73%
Code Compliance	\$ (125,180)	\$ (128,027.67)	\$ (11,937.18)	\$ (81,149.13)	63.38%
Administration	\$ (366,350)	\$ (362,349.62)	\$ (47,767.85)	\$ (244,400.06)	67.45%
Police	\$ (830,755)	\$ (953,673.97)	\$ (79,938.37)	\$ (699,823.09)	73.38%
Streets	\$ (440,616)	\$ (562,182.56)	\$ (30,419.02)	\$ (322,853.57)	57.43%
Municipal Court	\$ (90,248)	\$ (92,884.47)	\$ (8,842.40)	\$ (67,205.90)	72.35%
Solid Waste	\$ (482,400)	\$ (482,400.00)	\$ (41,326.90)	\$ (327,896.66)	67.97%
Surplus (Deficit) Revenues over Expenditures	\$ 53,090	\$ 57,864.18	\$ (70,485.05)	\$ 620,870.91	



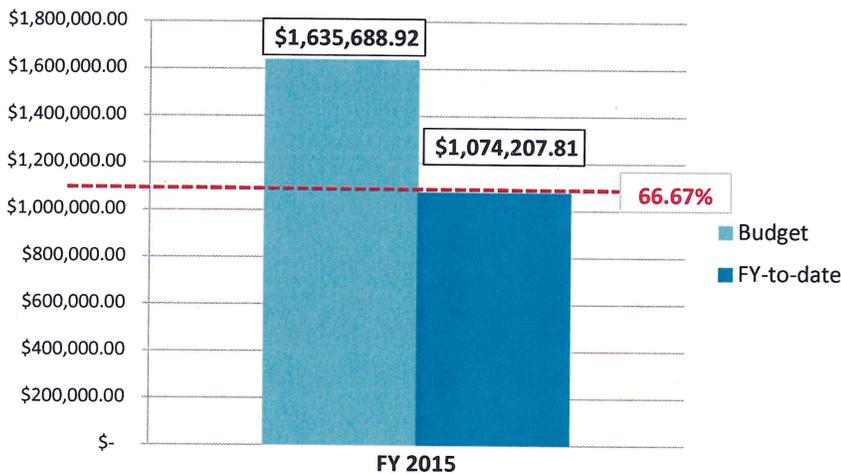
FINANCE Monthly Report

Period Ending 05/31/2015

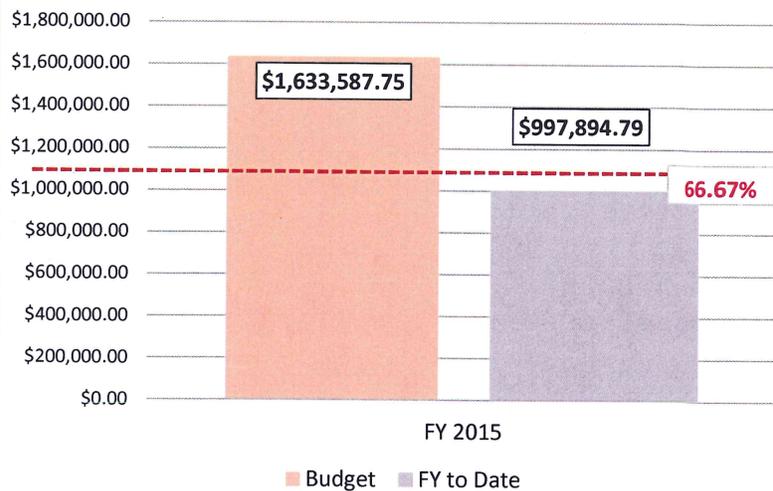
PERCENT OF YEAR COMPLETED: **66.67%**

UTILITY FUND	FY 2015 Budget		Current Period	FY to Date	% of Budget
	ORIGINAL	PROPOSED			
Revenues	\$ 1,601,420	\$ 1,635,688.92	\$ 133,339.40	\$ 1,074,207.81	65.67%
Expenditures	\$ (1,580,795)	\$ (1,633,587.75)	\$ (118,080.87)	\$ (997,894.79)	61.09%
Non-Departmental	\$ (10,000)	\$ (5,000.00)	\$ 168.68	\$ 929.94	-18.60%
Water	\$ (1,488,090)	\$ (1,545,340.19)	\$ (111,046.96)	\$ (946,238.23)	61.23%
Customer Service	\$ (82,705)	\$ (83,247.56)	\$ (7,202.59)	\$ (52,586.50)	63.17%
Surplus (Deficit) Revenues over Expenditures	\$ 20,625	\$ 2,101.17	\$ 15,258.53	\$ 76,313.02	

Utility Fund Revenues



Utility Fund Expenditures



FINANCE
Monthly Report

Period Ending 05/31/2015

PERCENT OF YEAR COMPLETED: **66.67%**

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	\$ 248,812.49	\$ (280,948.00)	\$ (311,032.61)	\$ (62,220.12)
360 Hotel Tax Fund	\$ 30,000.00	\$ 15,248.04	\$ (12,000.00)	\$ (4,448.35)	\$ 10,799.69
370 Street Maintenance Fund	\$ 30,000.00	\$ 20,901.69	\$ (30,000.00)	\$ (1,992.00)	\$ 18,909.69
375 Police Seizure Fund	\$ -	\$ 2,322.53	\$ -	\$ (2,162.75)	\$ 159.78
376 Law Enforcement Education Fd	\$ -	\$ 1,164.11	\$ -	\$ -	\$ 1,164.11
380 City Cleanup Fund	\$ 38,500.00	\$ 17,618.00	\$ (23,000.00)	\$ (20,338.87)	\$ (2,720.87)
390 Court Technology Fund	\$ -	\$ 1,961.56	\$ -	\$ (2,876.89)	\$ (915.33)
391 Court Building Security Fund	\$ -	\$ 1,471.17	\$ -	\$ (8,215.00)	\$ (6,743.83)
400 Debt Service Fund	\$ 896,387.00	\$ 890,575.87	\$ (983,696.00)	\$ (255,826.83)	\$ 634,749.04
502 Utility Equipment Reserve	\$ 40,000.00	\$ 26,748.76	\$ -	\$ -	\$ 26,748.76
505 CDBG #713199	\$ 272,312.50	\$ 151,801.60	\$ (278,875.00)	\$ (150,050.80)	\$ 1,750.80
506 AMR Project	\$ 629,690.46	\$ 629,690.46	\$ (629,690.46)	\$ -	\$ 629,690.46
	\$ 2,218,059.96	\$ 2,008,316.28	\$ (2,238,209.46)	\$ (756,944.10)	\$ 1,251,372.18

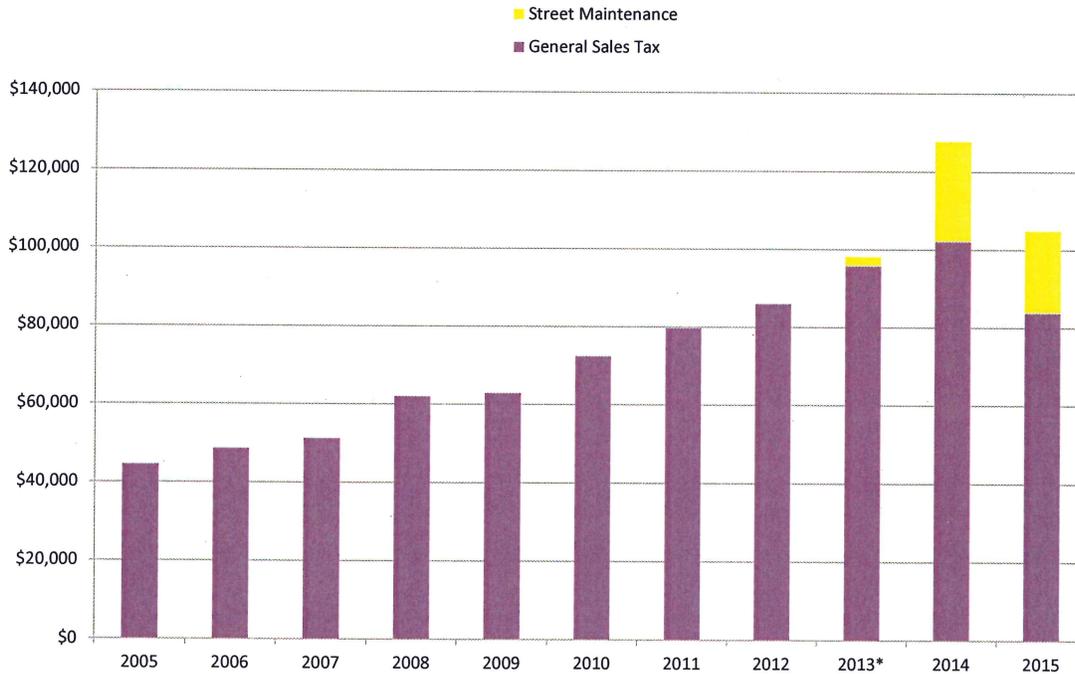
Accomplishments/Project	STATUS
TMRS Retirement Monthly Report - April	Completed
Sales Tax Monthly Report - April	Completed
Prepared Financial report for FY2015, April	Completed
Filed new Sales Tax for Property Tax Relief election results with State Comptroller's Office	Completed
Received Upgrade of Standard and Poors financial rating from "BBB-" to "BBB+"	Completed
Filed Continuing Disclosure requirements with SEC with regards to S&P rating upgrade	Completed
Prepared and Presented a Quarterly Financial Report for Fire Dept to ESD board	Completed
Obtained financing for Fire department brush truck	Completed
Improve Utility & Court Collection Activities - Analyzing In-House collections	In Process
Research & Implement new Purchasing Card Program	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
Improve Merchant Services Contract	Not Started
Develop and Update Unclaimed Property Process	Not Started
Annual Employee Performance Reviews	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	72,934.07	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	10,443.38	10,318.89	15,004.98					104,800.26	-18%

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 05/31/2015

	Prior Fiscal Year		Current Fiscal Year	
	Month-to-Date	Year-to-Date	Month-to-Date	Year-to-Date
Accounts Payable Processed				
Invoices - Number Current	178	1,218	205	1,377
Invoice - Number Received Past Due	40	280	4	103
Checks (#)	74	658	129	778
Checks (\$)	\$ 171,498.38	\$ 1,544,876.39	\$ 348,312.01	\$ 2,035,124.46
Bank Drafts (#)	12	100	15	100
Bank Drafts (\$)	\$ 61,411.28	\$ 716,322.62	\$ 62,755.59	\$ 636,223.57
Payroll Processed				
Active Employees	-	31	-	33
Payroll Checks (#)	25	152	19	114
Payroll Checks (\$)	\$ 24,014.94	\$ 147,966.22	\$ 19,780.58	\$ 119,746.98
Direct Deposits (#)	73	433	81	474
Direct Deposits (\$)	\$ 104,260.40	\$ 621,838.23	\$ 119,131.34	\$ 699,461.88
Bank Reconciliations (15)				
Number of Open Accounts	-	15	-	15
Number of Accounts Reconciled	14	115	15	120
Percent of Accounts Reconciled by 15th	-	99%	100%	100%
Value of Accounts Reconciled	\$ 875,533.43	\$ 9,415,132.16	\$ 3,484,132.72	\$ 19,382,982.48
Purchase Orders Processed				
Purchase Orders (#)	3	36	3	44
Purchase Orders (\$)	\$ 2,788.70	\$ 249,472.18	\$ 94,981.21	\$ 1,385,320.91
Hotel Occupancy Tax Activity				
Vacation Home Registrations on File		21	-	17
Quarterly Reports Received (#)	2	66	3	48
Quarterly Tax Receipts (\$)	\$ 394.56	\$ 24,964.81	\$ 342.60	\$ 15,233.42
Vac. Home Registration Fees Rec'd (#)	1	20	-	16
Vac. Home Registration Receipts (\$)	\$ 150.00	\$ 3,000.00	\$ -	\$ 2,400.00

Shorewood Shores Trust Fund Activity

Release of Liens Processed	21	80	12	123
Subordination Agreements Processed	-	14	-	2
Services Billed (\$) - Statement Fees	\$ 735.00	\$ 3,085.00	\$ 420.00	\$ 4,510.00
Receipts Received (Statement Fees)	\$ 660.00	\$ 3,465.00	\$ 455.00	\$ 4,055.00
Receipts Rec'd (Past Due Assessments)	\$ 140.00	\$ 2,934.00	\$ 100.00	\$ 3,720.00

Employee Hours

Accountant	229	1,470	202	1,304
Court Hours by Accountant	n/a	n/a	27	90
Director of Finance	218	2,259	231	1,440
Total	446	3,729	460	2,834

Daily - Weekly Duties:

Post daily Utility Billing Web Payments
Post daily Utility Billing-Court Payments
Post and take deposit to bank
Scan and remote deposit checks
Process Journal Entries
Daily backup for Court Clerk
Daily backup for Receptionist & Utility Billing Coordinator
Process Sherwood Shores Trust requests
Post payments for Sherwood Shores Trust Fund
Post payments for Hotel Occupancy Tax
Post payments of Vacation Rental Registrations
Post payments for Deeds without Warranty
Post Deposits for Sales Tax and Property Tax
Process payroll Bi-Weekly
Enter all Invoices daily and process Accounts Payable Bi-weekly
Process purchase order requests
Maintain records of Purchase Orders
Process Water Refunds Bi-Weekly
Stock office supplies
Stock cleaning supplies
order supplies for Streets/Parks & Water Plant & City Hall

Projects and Status:

clean-up of SSTF Statements In Process
SOP Book - Accountant In Process
Purchasing Card Program In Process
Purchasing Co-Op Training In Process
Travel Policy In Process
Bank Reconciliations thru Aug 2014 Prior Completion
Electronic Tracking of Purchase Orders Prior Completion
Remote Deposit of Checks Prior Completion
Update Vendor List Prior Completion
Update & create Code Compliance Forms Prior Completion
Update HOT list Prior Completion
Organized Office Supplies Prior Completion
Purchasing Policy Not Started
Credit Card Use Policy Not Started

Accomplishments for this month:

FSB Statements Completed 06/05/2015
TexPool Statements Completed 06/11/2015
Receiving W9's rec'd: 2
Shorewood Shores Trust Clean Up (4085 total accounts) (2900 total checked)

Prepared by: *Susan Nevills*, Accountant
06/18/2015

MUNICIPAL COURT
Monthly Report

Period Ending 05/31/2015

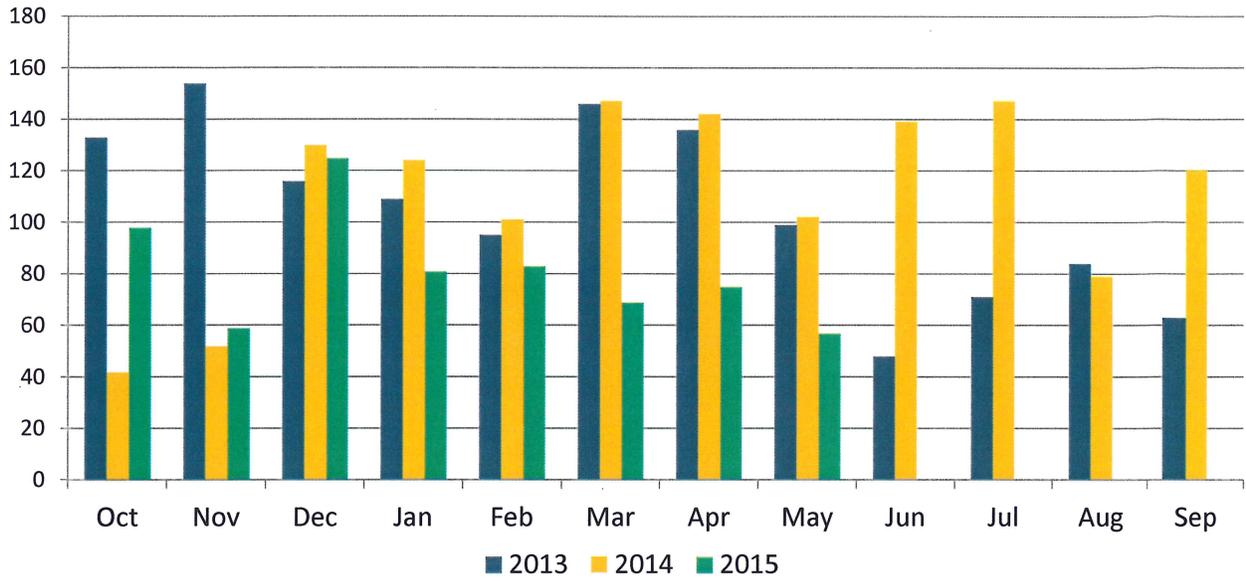
	Prior Fiscal Year		Current Fiscal Year	
	Month-to-Date	Year-to-Date	Month-to-Date	Year-to-Date
Citation Activity - New Cases Filed				
Traffic	76	655	44	531
State Law	9	76	12	73
City Ordinance	17	95	1	43
Total	102	826	57	647
Citation Activity - Cases Closed				
Traffic	119	492	70	593
State Law	11	113	8	82
City Ordinance	15	112	6	65
Total	145	717	84	740
Citation Activity - Disposition Summary				
Uncontested at Window	92	519	55	597
Dismissed by Prosecutor	11	83	14	76
Bench Trial / Jury Trial	0	1	0	0
Driver Safety Course	18	58	4	76
Deferred / Compliance	23	151	11	35
Total	144	812	84	784
Citation Activity - Pending Completion				
Defensive Driving	18	114	9	84
Deferred Disposition	8	65	9	68
Payment Plan	53	300	57	456
Total	79	479	75	608
Warrant Activity				
Issued	26	609	36	281
Executed - Served	62	220	31	274
Revenue Activity				
Retained by City	\$10,572.10	\$68,138.75	\$10,783.17	\$95,601.34
Remitted to State	\$5,471.50	\$33,812.13	\$3,515.81	\$32,838.63
Court Technology			\$211.27	\$1,937.89
Court Security			\$158.45	\$1,453.41
Total	\$16,043.60	\$101,950.88	\$14,298.98	\$131,831.27
Hours Worked Activity				
Clerk	154.25	1159.25	154.25	1254.00
Judge	4.50	91.25	4.50	73.50
Prosecutor	16.00	125.00	16.00	137.00
Total	174.75	1375.50	174.75	1464.50

Accomplishments

Prepared by: Debbie Landrum, Court Administrator

CITATIONS FILED BY MONTH

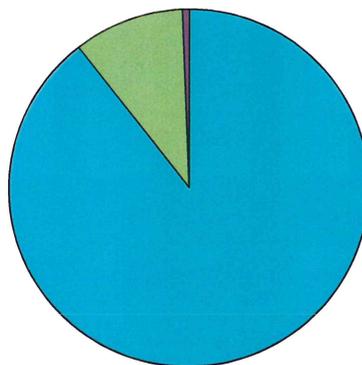
Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
2013	133	154	116	109	95	146	136	99	48	71	84	63	1254
2014	42	52	130	124	101	147	142	102	139	147	79	120	1325
2015	98	59	125	81	83	69	75	57					647



MONTHLY CITATION DISPOSITION SUMMARY

Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
2015													
Window	146	77	75	79	72	133	61	71					714
Prosecutor	5	8	10	15	9	11	7	14					79
Judge	2	1	2	0	0	0	0	0					5

2015



■ Window
 ■ Prosecutor
 ■ Judge

UTILITY SERVICES - BILLING
Monthly Report

Period Ending 05/31/2015

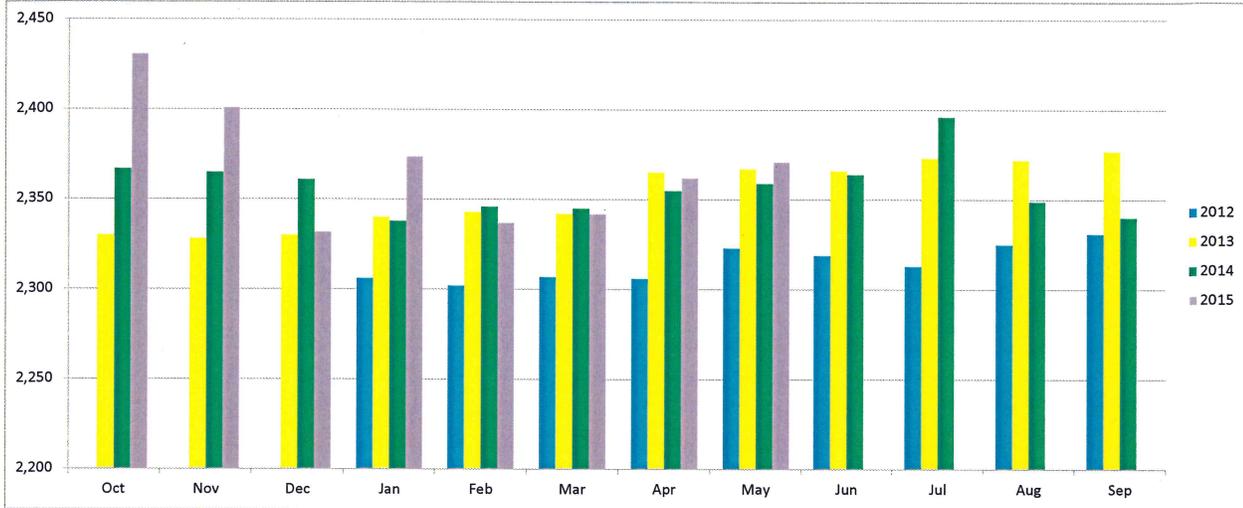
	Prior Fiscal Year		Current Fiscal Year	
	Month-to-Date	Year-to-Date	Month-to-Date	Year-to-Date
Water Services - Residential				
Number of Active Accounts	0	0	2,301	18,375
New Accounts Processed	0	0	24	197
Disconnects Processed	0	0	10	185
Bills Processed (\$)	\$ -	\$ -	\$ 111,821.11	\$ 907,083.69
Bills Processed (#)	0	0	2,287	18,140
Consumption Billed (Gallons)	0	0	9,130,758	63,609,707
Water Services - Commercial				
Number of Active Accounts	0	0	70	575
New Accounts Processed	0	0	-	2
Disconnects Processed	0	0	-	3
Bills Processed (\$)	\$ -	\$ -	\$ 9,374.06	\$ 78,616.14
Bills Processed (#)	0	0	70	574
Consumption Billed (Gallons)	0	0	901,500	6,840,000
Delinquency Activity				
Number of Late Notices	0	0	306	2,450
Number of Cutoffs for Non-pay	0	0	24	280
Payment Activity (#)				
Window Payments	0	0	746	6,714
Drop Box Payments	0	0	325	2,576
Mail Payments	0	0	513	4,760
Telephone Payments	0	0	100	736
Web Payments	0	0	336	2,884
Credit Card Automatic Draft Payments	0	0	115	623
Bank Draft Payments	0	0	86	480
Total	0	0	2,221	18,773
Payment Activity (\$)				
Window Payments	\$ -	\$ -	\$ 54,441.83	\$ 509,559.22
Drop Box Payments	\$ -	\$ -	\$ 26,079.12	\$ 200,009.72
Mail Payments	\$ -	\$ -	\$ 39,456.08	\$ 382,314.15
Telephone Payments	\$ -	\$ -	\$ 8,227.21	\$ 64,274.45
Web Payments	\$ -	\$ -	\$ 25,941.75	\$ 226,491.64
Credit Card Automatic Draft Payments	\$ -	\$ -	\$ 7,658.79	\$ 41,275.28
Bank Draft Payments	\$ -	\$ -	\$ 5,672.51	\$ 31,962.35
Total	\$ -	\$ -	\$ 167,477.29	\$ 1,455,886.81
VOLUNTARY EMERGENCY SERVICE DONATIONS				
Donations received (#)			676	5869
Donations received (\$)			\$ 2,208.00	\$ 18,057.00
Employee Hours				
Billing Coordinator	0.00	0.00	154.50	1,338.25

Accomplishments

Prepared by: Emily Flores, Billing Coordinator

ACTIVE WATER ACCOUNTS BY MONTH

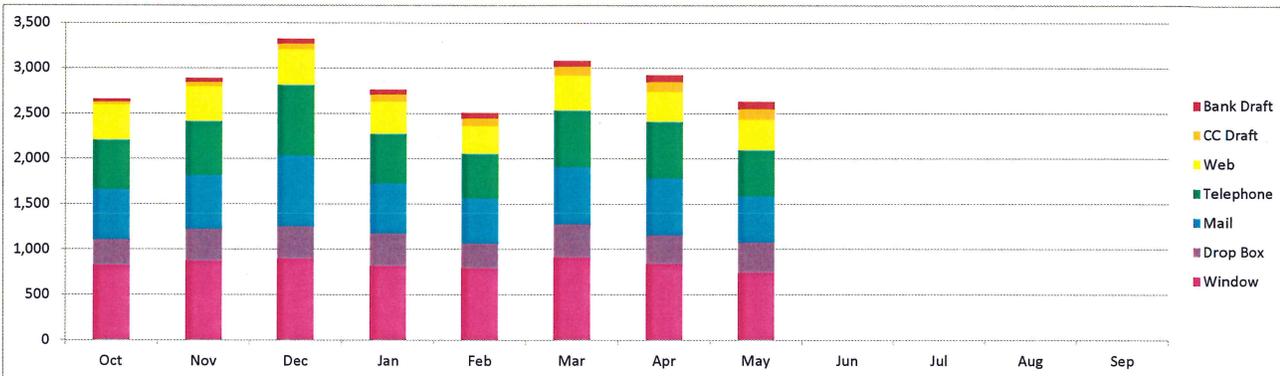
Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	%Δ
2012				2,306	2,302	2,307	2,306	2,323	2,319	2,313	2,325	2,331	20,832	
2013	2,330	2,328	2,330	2,340	2,343	2,342	2,365	2,367	2,366	2,373	2,372	2,377	28,233	36%
2014	2,367	2,365	2,361	2,338	2,346	2,345	2,355	2,359	2,364	2,396	2,349	2,340	28,285	0%
2015	2,431	2,401	2,332	2,374	2,337	2,342	2,362	2,371					18,950	



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

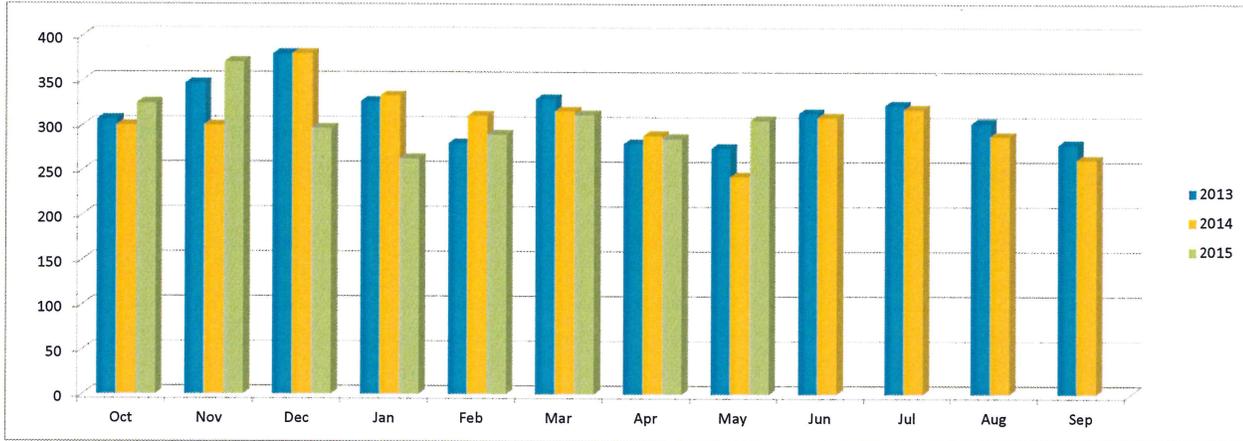
Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
2015													
Window	826	876	900	819	793	912	842	746					6,714
Drop Box	278	342	346	350	267	358	310	325					2,576
Mail	552	598	785	553	498	632	629	513					4,760
Telephone	97	94	87	83	83	101	91	100					736
Web	389	382	392	359	308	386	332	336					2,884
CC Draft	32	49	64	74	84	98	107	115					623
Bank Draft	33	46	54	57	60	67	77	86					480



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	312	286	306					2,450	



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	26	35	24					280	-34%

