

COUNCIL MONTHLY REPORT



DEPARTMENT: FINANCE

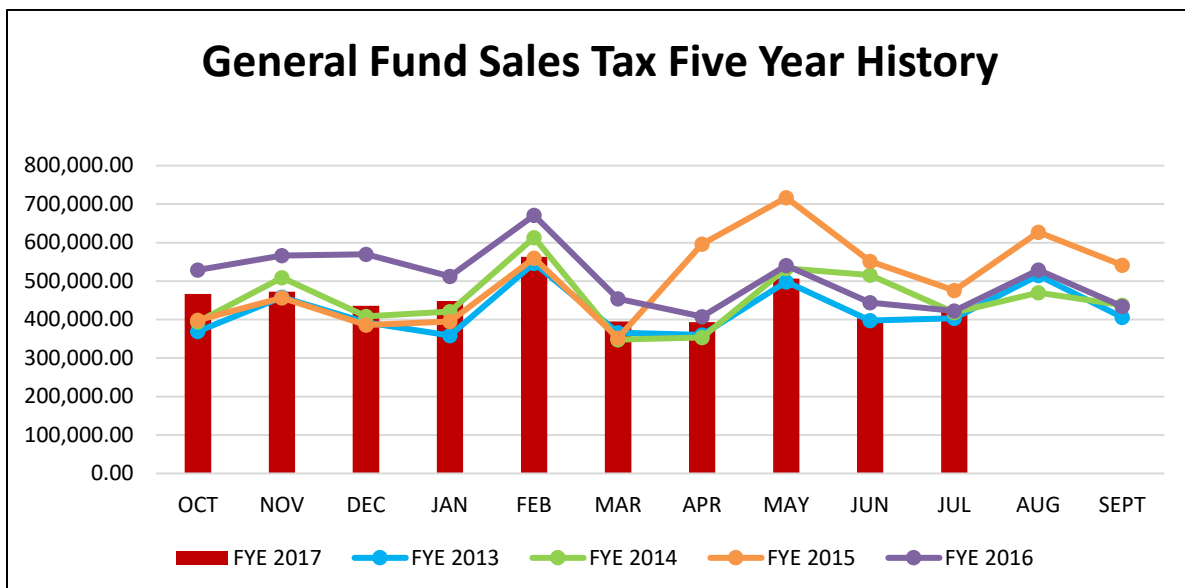
MONTH: JUNE 2017

REVENUE

Sales tax receipts received in May, reported in July are up 0.25% over the same month in 2017. The table below shows a comparison of sales tax receipts for the city over five years: FY 2012 to FY 2016. Decreases from the previous year are shown in red. Significant changes from current year to previous year are primarily a result of a change in taxpayers.

General Fund Sales Tax - 5 Year Comparison					
	Sales Tax FY 2012-2013	Sales Tax FY 2013-2014	Sales Tax FY 2014-2015	Sales Tax FY 2015-2016	Sales Tax FY 2016-2017
OCT	369,391.25	394,342.33	398,463.01	529,234.52	466,912.55
NOV	457,850.00	508,617.69	456,877.76	566,140.52	472,341.01
DEC	392,284.71	408,659.61	385,601.00	569,854.76	436,159.11
JAN	358,544.76	420,523.80	395,068.35	511,995.45	448,458.28
FEB	546,714.39	613,223.58	559,795.01	670,777.67	562,788.89
MAR	366,007.27	348,002.56	351,977.96	453,860.55	394,952.57
APR	360,029.06	353,675.15	596,287.50	407,769.31	393,008.04
MAY	497,834.09	532,982.48	716,952.48	540,870.98	506,830.45
JUN	397,331.40	515,915.97	551,161.85	444,484.92	403,627.18
JUL	403,084.53	418,467.34	475,396.14	422,558.02	423,618.29
AUG	514,693.41	469,711.82	627,396.71	528,924.55	
SEPT	406,130.59	437,844.65	541,138.70	434,327.21	
TOTAL	5,069,895.46	5,421,966.98	6,056,116.47	6,080,798.46	4,508,696.37

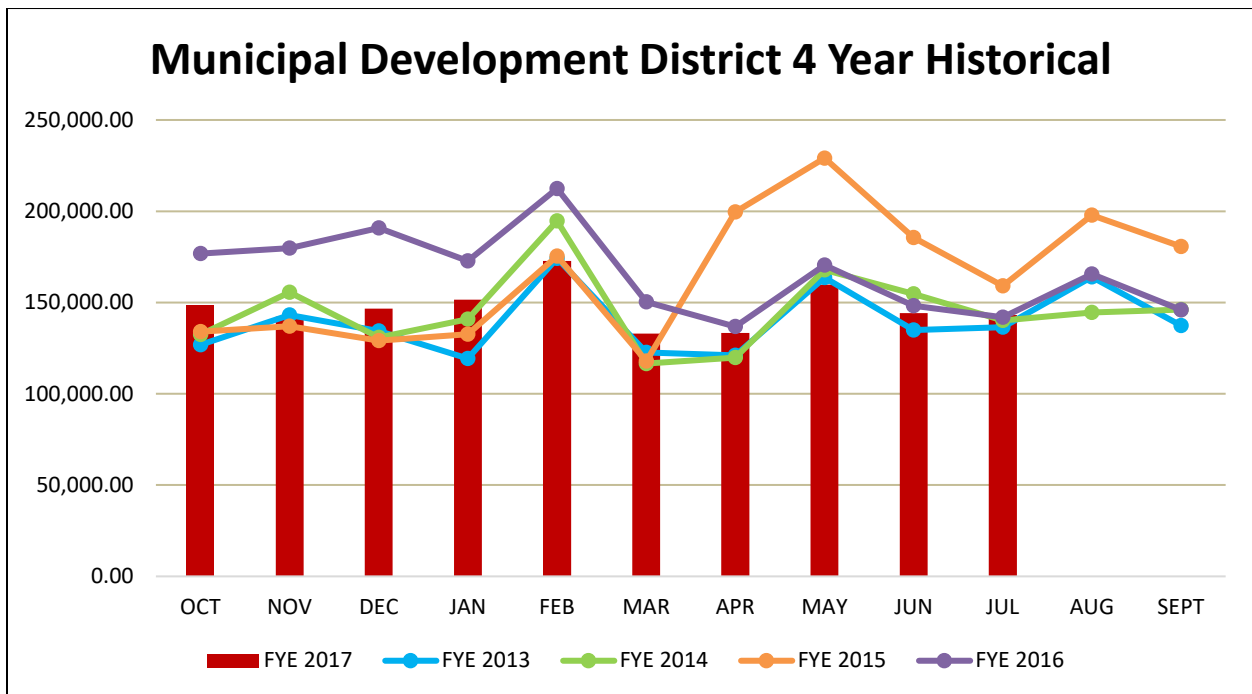
The chart below plots a five year history of sales tax revenue from the 2012-2013 fiscal year to the current fiscal year.



For the Shenandoah Municipal Development District (MDD) sales tax receipts received in May, reported in July are up 0.90% over the same month in 2017. The table below shows a five year history. Decreases from the previous year are shown in red. Significant changes from current year to previous year are primarily a result of a change in taxpayers.

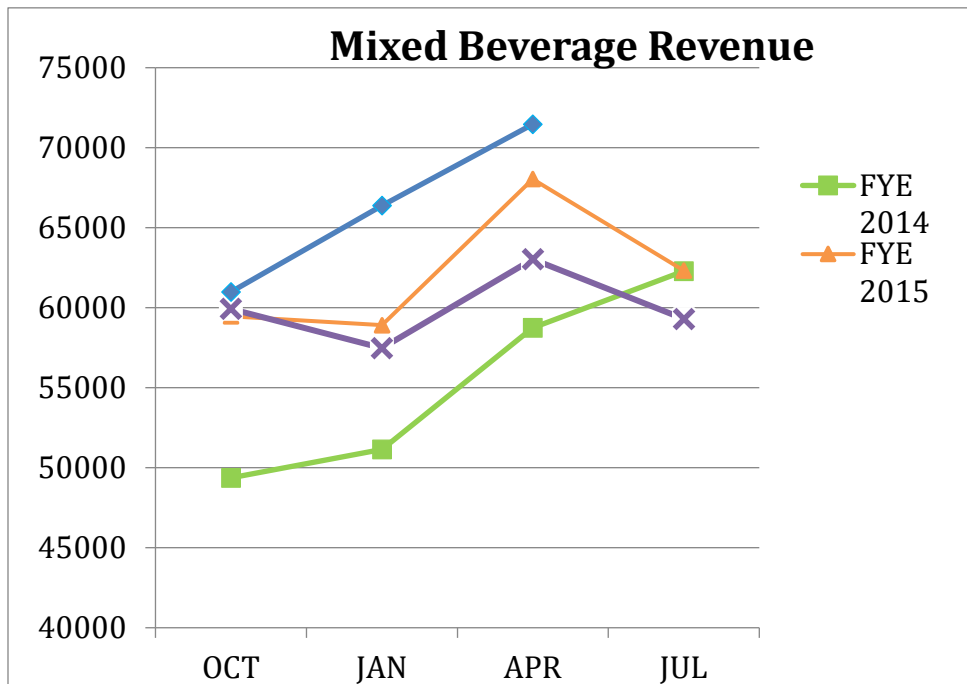
Municipal Development District Sales Tax Report					
	Sales Tax FY 2012-2013	Sales Tax FY 2013-2014	Sales Tax FY 2014-2015	Sales Tax FY 2015-2016	Sales Tax FY 2016-2017
OCT	126,891.50	132,531.91	134,121.98	176,792.05	148,740.99
NOV	143,100.77	155,593.35	137,039.48	179,873.46	142,252.94
DEC	134,331.77	130,963.08	129,069.45	190,743.79	146,576.50
JAN	119,334.34	140,870.35	132,715.53	172,779.54	151,645.82
FEB	174,244.21	194,711.99	175,420.84	212,442.67	172,758.57
MAR	122,620.90	116,577.23	117,910.59	150,369.51	132,930.14
APR	121,105.17	119,859.74	199,614.21	136,812.78	133,298.06
MAY	163,670.43	167,939.73	229,109.08	170,507.99	159,755.34
JUN	134,934.74	154,665.14	185,611.00	148,191.12	144,141.89
JUL	136,413.94	140,109.37	159,123.20	141,933.67	143,212.27
AUG	164,059.76	144,599.73	197,857.45	165,575.36	
SEPT	137,281.10	146,173.09	180,695.27	145,925.17	
TOTAL	1,677,988.63	1,744,594.71	1,797,592.81	1,991,947.11	1,475,312.52

The chart below plots a five year history of MDD sales tax revenue from the 2012-2013 fiscal year to the current fiscal year.



Mixed Beverage tax receipts received in April for January through March 2017 are detailed below. Decreases from the previous year are shown in red. Fiscal year 2017 is on pace to surpass the amounts received in fiscal year 2015.

Mixed Beverage Revenue				
	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017
OCT	49,367.66	59,453.27	59,926.12	60,986.07
JAN	51,138.78	58,912.43	57,476.93	66,379.59
APR	58,740.02	68,036.47	63,028.71	71,467.72
JUL	62,287.56	62,318.74	59,294.13	
Total	221,534.02	248,720.91	239,725.89	198,833.38

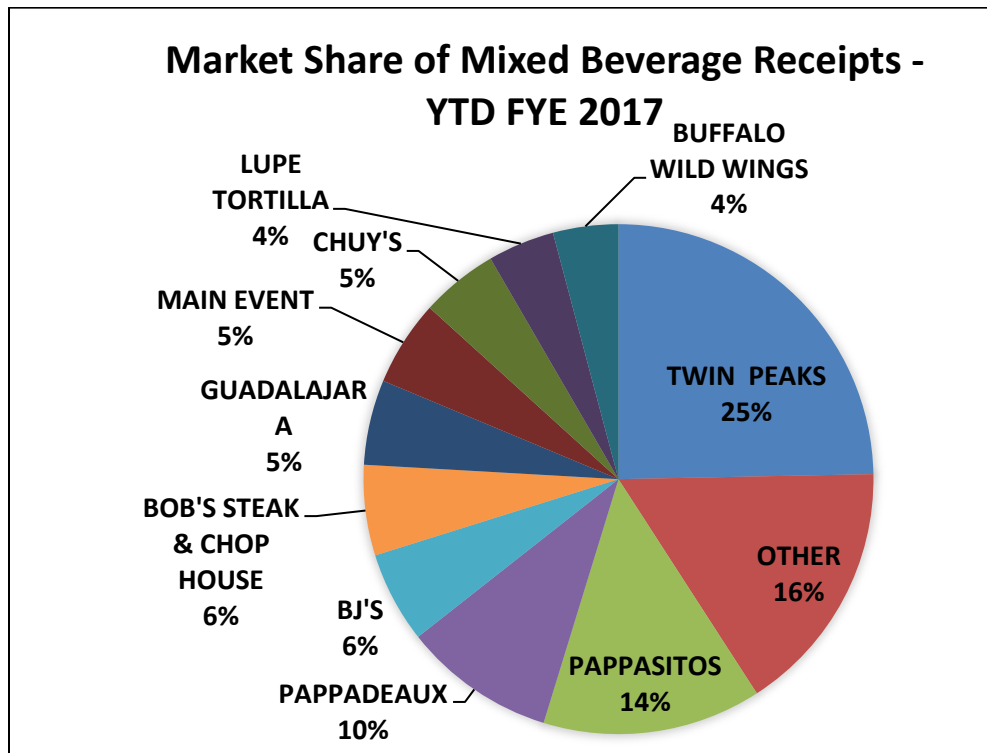


The State Comptroller will continue to publish Mixed Beverage Gross Receipts tax receipts for individual permit holders, however, it will not do the same for Mixed Beverage Sales tax receipts. Gross Receipts for May, reported in June, were \$89,812.99, of which the City receives approximately 11% of the 14.95% (includes 8.25% sales tax charged to customer and 6.7% mixed beverage tax paid by permit holder) tax. The table below shows that Twin Peaks and Pappasitos receive a greater amount of mixed beverage sales receipts over the City's previous top producer, Pappadeaux Seafood.

Out of the 25 restaurants listed, 10 had an increase over the same month last year, with one (Pappasitos) being a new business with no prior year history. Guri Do Sul Steakhouse did not submit a payment for the month of March, they typically average \$650.00 per month. Guri Do Sul has closed and has indicated it will reopen under new ownership. Taxpayers are listed in descending order of monthly receipts for current fiscal year.

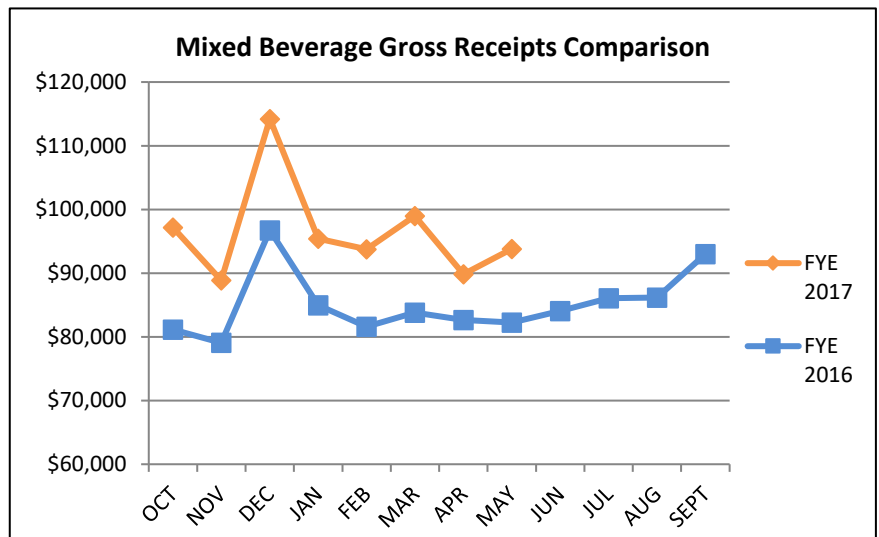
Mixed Beverage Monthly Sales Revenue by Vendor			
	DEC FYE 2016	DEC FYE 2017	Difference
TWIN PEAKS	15,924.69	16,169.31	244.62
PAPPASITOS	0.00	16,004.22	16,004.22
PAPPADEAUX	10,385.67	11,157.17	771.50
BJ'S	6,277.09	9,570.61	3,293.52
CHUY'S	4,833.11	8,349.53	3,516.42
GUADALAJARA	7,355.93	6,311.13	-1,044.80
BOB'S STEAK & CHOP HOUSE	9,852.41	6,295.92	-3,556.49
LUPE TORTILLA	5,328.24	5,117.25	-210.99
BUFFALO WILD WINGS	4,671.44	4,698.91	27.47
FIELDING'S WOOD GRILL	4,001.57	4,492.75	491.18
MAIN EVENT	6,434.47	4,126.86	-2,307.61
SALTGRASS STEAKHOUSE	4,421.19	3,771.56	-649.63
MI RANCHO	3,300.08	3,143.70	-156.38
BUCA DE BEPPO	2,430.29	2,600.60	170.31
HOOTERS	1,822.33	2,318.80	496.47
BABIN'S SEAFOOD HOUSE	2,260.37	2,061.12	-199.25
EL BOSQUE	1,345.15	1,676.60	331.45
JOHNNY'S ITALIAN STEAK HOUSE	0.00	1,298.59	1,298.59
RED LOBSTER #6284	1,088.61	1,049.75	-38.86
RED ROBIN	844.53	905.50	60.97
CASA MEDINA	791.40	812.77	21.37
OUTBACK STEAKHOUSE	1,882.90	685.54	-1,197.36
ANOTHER BROKEN EGG	445.41	645.54	200.13
COURTYARD	317.64	230.81	-86.83
GURI DO SUL STEAKHOUSE	722.72	0.00	-722.72
TOTAL	96,737.24	113,494.54	16,757.30

Below is a pie chart that shows the percentage breakdown of total mixed beverage receipts held by the 25 participating companies in the city. The information is broken down to show the top 10 companies, which holds 84% of the market share and the additional 15 companies titled as other, which hold 16% of the market share. This chart only shows the year to date receipts for fiscal year 2017.



Mixed Beverage tax receipts for gross receipts received in May are up 14.03% over the same month in 2016 despite one company not submitting payment for the month. The graph and table below show the beverage tax comparisons. Decreases from the previous year are shown in red.

Mixed Beverage Sales Report		
	Mixed Bev Sales FY 2015-2016	Mixed Bev Sales FY 2016-2017
OCT	81,130.20	97,158.79
NOV	79,063.29	88,866.74
DEC	96,737.24	114,217.26
JAN	84,946.58	95,411.98
FEB	81,615.14	93,740.06
MAR	83,797.32	98,959.41
APR	82,673.28	89,812.99
MAY	82,252.38	93,793.87
JUN	84,078.05	
JUL	86,042.76	
AUG	86,170.64	
SEPT	93,006.06	



As of June 30, 2017 the City's outstanding property taxes totaled \$52,027.39. Of this amount, \$51,842.76 is from 2007 to 2016 and \$184.63 is from years prior to 2007. The table below shows the remaining balances as reported on the tax collector's monthly report.

Outstanding Property Tax Report FY 2016-2017						
Month	2007 to Present		Prior to 2007		Total	
	Balance	Change from Prev Month	Balance	Change from Prev Month	Balance	Change from Prev Month
OCT	1,944,705.88	1,904,812.10	2,067.63	-871.91	1,946,773.51	1,903,940.19
NOV	1,785,180.77	-159,525.11	2,067.63	0.00	1,787,248.40	-159,525.11
DEC	1,245,905.68	-539,275.09	2,067.63	0.00	1,247,973.31	-539,275.09
JAN	485,805.03	-760,100.65	2,067.63	0.00	487,872.66	-760,100.65
FEB	130,074.33	-355,730.70	184.63	-1,883.00	130,258.96	-357,613.70
MAR	93,550.71	-36,523.62	184.63	0.00	93,735.34	-36,523.62
APR	82,958.09	-10,592.62	184.63	0.00	83,142.72	-10,592.62
MAY	62,447.34	-20,510.75	184.63	0.00	62,631.97	-20,510.75
JUN	51,842.76	-10,604.58	184.63	0.00	52,027.39	-10,604.58
JUL	-	-	-	-	-	-
AUG	-	-	-	-	-	-
SEPT	-	-	-	-	-	-

The table below shows other revenue receipts for the month of June. Most franchise fees are received on a quarterly basis but may not follow the quarters of the calendar year.

- The majority of property taxes are received in January and February;
- Mixed beverage receipts are received quarterly.

Other Revenue Ending 06/30/17			
	Monthly Activity	YTD	Budgeted Amount
Development Fees:	775.00	6,275.00	0.00
Property Taxes:	17,600.06	1,067,601.23	866,341.00
Mixed Beverage Tax:	0.00	198,833.38	242,756.00
Building Permit:	13,286.00	343,013.20	435,000.00
Other Permits:	1,035.00	13,955.00	8,000.00
Gas Franchise:	0.00	0.00	31,100.00
Electric Franchise:	0.00	22,835.23	259,286.00
Cable Franchise:	47.40	18,961.13	32,000.00
Telephone Franchise:	2,080.62	108,897.85	120,000.00
Trash Collection:	18,450.83	163,498.55	226,045.00
Recycling:	2,552.37	22,425.95	31,592.00
Pool Use Fees:	6,421.50	15,196.50	15,114.00
Court Fines:	0.00	7,038.00	18,700.00
Court Fees:	0.00	3,204.49	12,000.00
Interest:	0.00	5,437.61	5,100.00
Leases:	0.00	16,200.00	21,600.00
Undesignated Revenue:	361.73	7,957.86	115,000.00
Payment in Lieu of Taxes:	0.00	58,949.71	60,182.00
Proceeds/Sale of Cap. Assets:	3,908.57	38,408.57	51,000.00

The City is 75% through the fiscal year and has received 72.37% of original budgeted revenues for the General Fund, 57.55% for Hotel/Motel and 71.70% for Water/Sewer. The table below shows the budget status of each fund and department. The last column on the right shows percent remaining for each department and includes actual expenses as well as encumbrances. All revenue percent remaining will show as a negative due to the software system requirements.

Budget Report					
For Fiscal: 2016-2017 Period Ending: 06/30/2017					
	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Percent Remaining
Fund: 100 - GENERAL FUND					
00 - Revenue	8,540,936.69	8,540,936.69	449,143.06	6,181,143.66	-27.63%
11 - Administration	995,206.00	995,206.00	78,629.75	819,434.47	17.66%
12 - Finance	372,830.00	372,830.00	40,335.79	280,986.25	24.63%
14 - Community Outreach	28,365.00	28,365.00	394.67	20,833.81	26.55%
17 - Non-Department	2,600,670.00	2,600,670.00	62,290.23	1,756,613.46	32.46%
21 - Emergency Management	5,240.00	5,240.00	506.73	1,081.70	79.36%
22 - Police	2,846,680.00	2,846,680.00	264,957.77	2,016,957.27	29.15%
23 - Municipal Court	77,932.00	77,932.00	7,817.75	55,863.28	28.32%
30 - Public Works	853,302.00	853,302.00	41,512.09	512,141.64	39.98%
31 - Swimming Pool	122,076.00	122,076.00	24,838.94	69,322.65	43.21%
32 - Parks	14,510.00	14,510.00	386.65	18,968.10	-30.72%
43- Capital Projects & Infrastructure	468,821.75	468,821.75	47,669.80	309,304.12	34.03%
Fund: 101 - TREE FUND					
00 - Revenue	0.00	0.00	0.00	85,065.76	0.00%
30 - Public Works	0.00	0.00	0.00	74,215.50	0.00%
Fund: 102 - PARK BEAUTIFICATION FUND					
00 - Revenue	0.00	0.00	250.00	1,250.00	0.00%
30 - Public Works	0.00	0.00	0.00	0.00	0.00%
Fund: 120 - EQUIPMENT REPLACEMENT FUND					
00 - Revenue	143,666.00	143,666.00	36,891.50	110,674.50	22.96%
Fund: 130 - BUILDING PERMITS TECHNOLOGY FUND					
00 - Revenue	0.00	0.00	310.00	5,666.15	0.00%
30 - Public Works	0.00	0.00	847.47	847.47	0.00%
Fund: 140 - TRASH AND RECYCLING					
00 - Revenue	259,936.88	259,936.88	21,194.10	188,020.42	-27.67%
33 - Trash & Recycling	258,432.00	258,432.00	20,787.63	167,540.91	35.17%
Fund: 200 - SPECIAL REVENUE					
00 - Revenue	1,412,400.00	1,412,400.00	83,450.90	812,836.01	-42.45%
45 - Hotel / Motel	995,385.87	995,385.87	46,155.93	714,787.66	28.19%
Fund: 300 - DEBT SERVICE					
00 - Revenue	2,345,244.00	2,345,244.00	5,765.85	1,458,434.61	-37.81%
80 - Debt Service	2,334,676.00	2,334,676.00	250.00	392,912.50	83.17%
Fund: 400 - CAPITAL PROJECTS GENERAL FUND					
00 - Revenue	184,737.00	184,737.00	0.00	1,235,138.38	568.59%
45 - Capital Purchases/Projects Hotel/Motel	0.00	0.00	0.00	8,618.75	0.00%
60 - Capital Purchases/Projects General Fund	178,456.62	178,456.62	3,050.31	349,217.55	-95.69%
61 - Capital Purchases/Projects Water & Sewer	1,499,075.06	1,499,075.06	2,650.00	1,238,306.52	17.40%
Fund: 500 - DESIGNATED COURT FUNDS					
00 - Revenue	0.00	0.00	0.00	319.71	0.00%
23 - Office Equip. & Furnishings-Court-Tech. Fund	0.00	0.00	0.00	0.00	0.00%
Fund: 600 - WATER / SEWER					
00 - Revenue	2,654,263.40	2,654,263.40	225,915.59	1,903,040.02	-28.30%
50 - Water & Sewer	2,209,322.00	2,209,322.00	80,986.21	2,071,630.34	6.23%
51 - Utility Billing	34,672.00	34,672.00	3,079.11	20,357.97	41.28%

FINANCIAL

Bank Balances

The table below shows the account balances for all city bank accounts as of June 30, 2017. The city has closed out all accounts at Wells Fargo except the pooled cash, water and sewer, and MDD bank accounts. The water and sewer bank account is holding unclaimed property that will be submitted to the Comptroller in July and then will also be closed.

City of Shenandoah Bank Accounts			
Ending Balances as of June 30, 2017			
Wells Fargo		Texpool	
Pooled Cash	11,116,122.77	General Fund	195,425.45
Water/Sewer	438.47	Hotel/Motel	206,825.44
MDD	4,733,628.65	Debt Service	32,796.28
		Water/Sewer	32,856.69
Land Trust Fund		MDD	1,099,913.49
Woodforest	3,493.75	2011 Go Bond	49,011.03

As of June 30, 2017 the City has 23,684,044.23 pledged securities with BNY Mellon which is 149% of all balances held in Wells Fargo.

Reserve Balance

The reserve balance is calculated using cash balances and deducting liabilities; “days” are calculated using average monthly expenditures. This balance is subject to change daily.

Reserve Balance for Major Funds			
As of Date	Fund	Reserve Balance	Days Operating
6/30/2017	100 - General Fund	4,594,967.08	250.63
6/30/2017	200- Special Revenue (CVB)	2,012,911.11	1,725.35
6/30/2017	600- Water & Sewer	1,868,256.23	287.79
6/30/2017	801- Muncial Development District	3,909,877.60	-

Finance Department Monthly Expenses

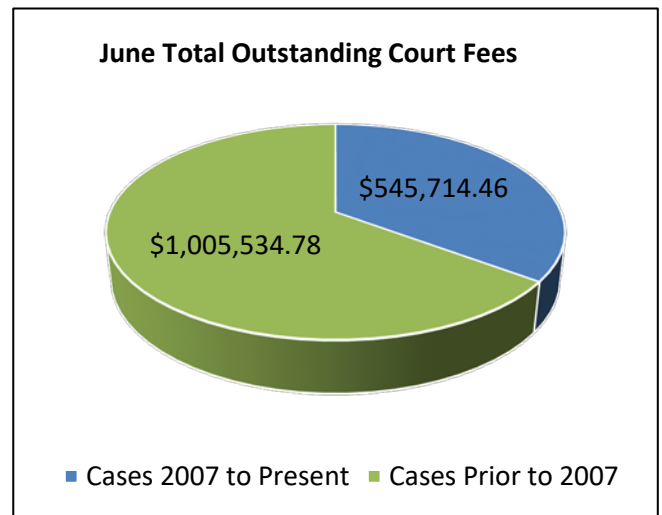
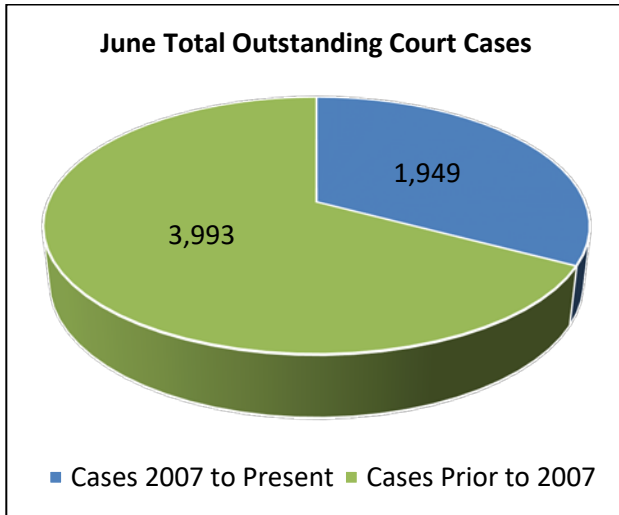
Vendor Name	Payment Date	Payment Number	Description (Item)	Amount
Function: 12 - Finance				
HOUSTON CHRONICLE	06/07/2017	6168	LEGAL NOTICE FOR FINANCIAL AUDITING SERVICES	\$ 95.04
MONTGOMERY CENTRAL APPRAISAL DIST	06/07/2017	6177	APRIL-JUNE 2017 APPRAISAL SHARES	\$ 4,412.00
BRANCH BANKING AND TRUST CO.	06/20/2017	6227	MEALS TYLER TECH 2017 (J.CALVERT & H.SMALLWOOD)	\$ 96.05
BRANCH BANKING AND TRUST CO.	06/20/2017	6227	HOTEL STAY FOR TYLER CONNECT 2017 (J.CALVERT)	\$ 767.04
BRANCH BANKING AND TRUST CO.	06/20/2017	6227	PARKING AT HOTEL FOR TYLER CONNECT 2017	\$ 60.09
FEDERAL EXPRESS	06/28/2017	6280	JUNE 2017 OVERNIGHT TMRS MAIL FEE	\$ 25.14
PITNEY BOWES PURCHASE POWER	06/28/2017	6285	MAY-JUNE 2017 POSTAGE FOR FINANCE	\$ 76.26
			Function 12 - Finance Total:	\$ 5,531.62

MUNICIPAL COURT

In June there were no new cases for code enforcement filed in the court. The City has collected \$0.00 in fines and fees this month. To date, there are 5,942 outstanding cases with a balance of \$1,551,249.24. Of the 5,942 cases, 1,949 (\$545,714.46) are from 2007 to 2015; 3,993 (\$1,005,534.78) are prior to 2007. The graph below shows the case count and value.

Status of Outstanding Cases								
	Cases 2007 to Present	Dollar Value	Cases Prior to 2007	Dollar Value	Total Cases	Case Count Change	Total Dollar Value	Total Dollar Value Change
JUN	1,999	561,062.16	4,047	1,019,833.88	6,046	23	1,580,896.04	6,955.90
JUL	1,992	558,933.96	4,043	1,018,803.88	6,035	11	1,577,737.84	3,158.20
AUG	1,982	556,023.36	4,043	1,018,803.88	6,025	10	1,574,827.24	2,910.60
SEP	1,981	555,800.36	4,039	1,017,844.88	6,020	5	1,573,645.24	1,182.00
OCT	1,976	554,171.16	4,038	1,017,519.88	6,014	6	1,571,691.04	1,954.20
NOV	1,974	553,483.16	4,037	1,017,260.88	6,011	3	1,570,744.04	947.00
DEC	1,972	552,806.86	4,031	1,015,847.88	6,003	8	1,568,654.74	2,089.30
JAN	1,969	551,992.86	4,028	1,014,631.88	5,997	6	1,566,624.74	2,030.00
FEB	1,965	550,790.86	4,021	1,012,643.88	5,986	11	1,563,434.74	3,190.00
MAR	1,959	548,910.76	4,008	1,009,552.88	5,967	19	1,558,463.64	4,971.10
APR	1,959	548,910.76	4,003	1,007,180.78	5,962	5	1,556,091.54	2,372.10
MAY	1,949	545,714.46	3,993	1,005,534.78	5,942	20	1,551,249.24	4,842.30
JUN	1,949	545,714.46	3,993	1,005,534.78	5,942	-	1,551,249.24	0.00

The pie charts below outlines the outstanding court cases and uncollected fees prior to 2007 and 2007 to present.

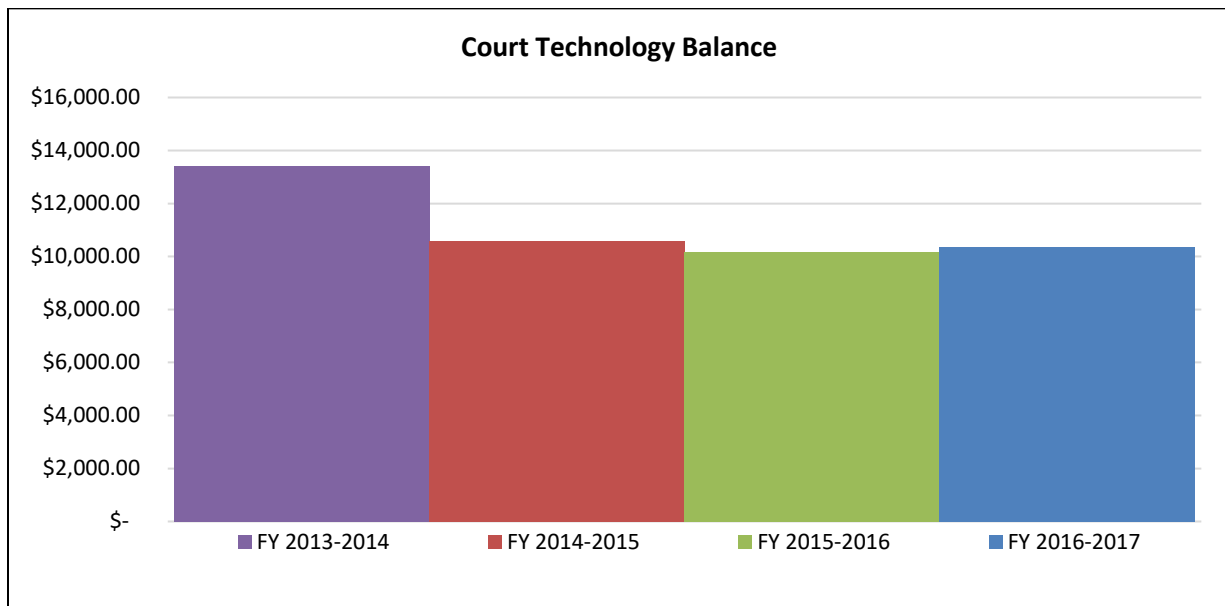


COURT TECHNOLOGY

The court technology fee is a \$4.00 fee added to most criminal convictions. The fee is designed to help courts enhance technology. In June there were no purchases from the Court Technology account. As of June 2016 the Court Technology fee is down 100% over the same month in 2015. The chart below outlines the Court Technology revenue and the expenses.

Court Technology Balance					
	Balance Forward	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017
Total Rev.	\$ 12,746.22	\$ 667.62	\$ 527.59	\$ 523.61	\$ 182.69
Total Exp.		\$ -	\$ 3,345.89	\$ 933.75	\$ -
Total		\$ 13,413.84	\$ 10,595.54	\$ 10,185.40	\$ 10,368.09

The chart below shows the court technology balance comparison for the last four years: FY 2013 to FY 2017.



CUSTOMER SERVICE

Below is a snapshot of front desk activity. June has seen an increase in phone calls and permits issued. When comparing the activity to the same month last year:

- permits issued increased by 8%
- plans processed decreased by 7%;
- inspections scheduled decreased 36%;
- E-Gov requests submitted decreased by 41%;
- payments processed decreased by 16%;

- Certificates of Occupancy issued decreased by 57%.

Front Desk Activity													
	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Phone Calls Handled	1,647	1,686	1,682	1,598*	1,646	1,596	1,224	1,529	1,914	1,581	1,653	1,650	1,667
Permits Issued	67	95	90	83	95	72	69	84	83	67	67	76	73
Plans Processed	60	51	78	68	67	54	67	65	58	53	72	63	56
Inspections Scheduled	399	355	411	361	386	339	257	338	319	364	269	285	256
E-Gov Requests Submitted	105	87	114	98	103	86	103	89	69	72	68	65	62
Payments Processed	591	561	637	553	631	513	501	602	586	702	514	644	510
Warrants Issued	5	0	0	2	0	0	2	2	0	0	2	0	0
Court Cases Set	0	0	2	0	0	1	1	0	0	2	0	0	0
Certificates of Occupancy	14	25	15	9	15	25	8	14	9	11	6	6	6

*Phone calls are estimated due to error in Allworx report

SUBMITTED BY: Jennifer Calvert, Director of Finance 