

# COUNCIL MONTHLY REPORT



## DEPARTMENT: FINANCE

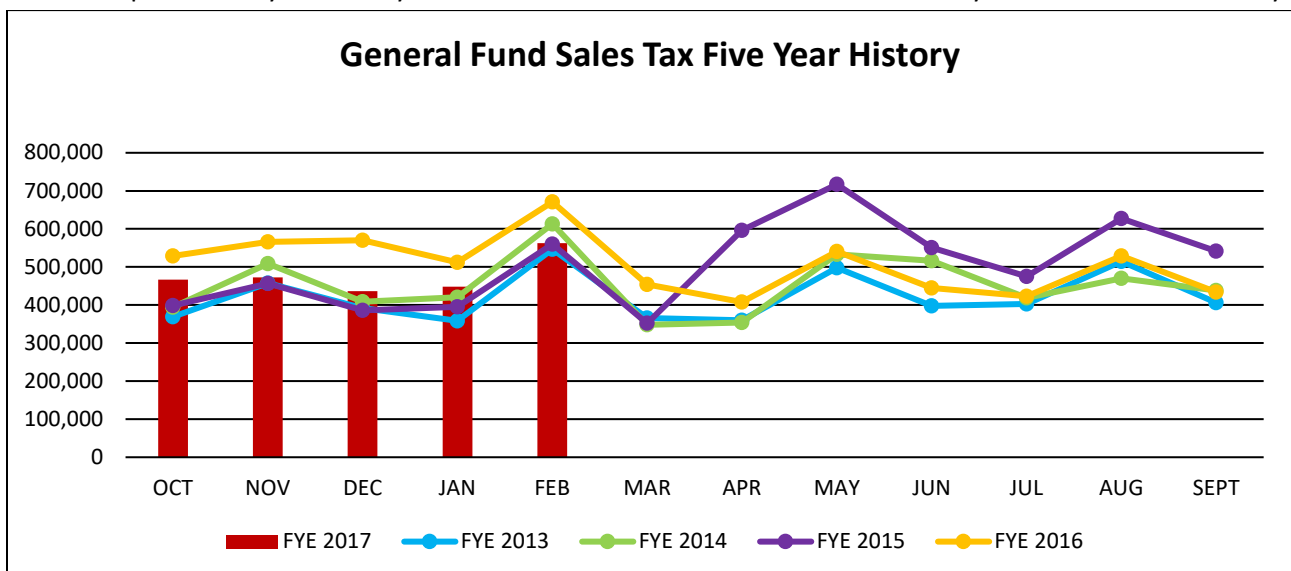
### MONTH: JANUARY 2017

#### REVENUE

Sales tax receipts received in December, reported in February are down 16.10% over the same month in 2017. According to the Texas Comptrollers data, of the top 300 sales tax payers, 154, or 51%, had a decline in sales tax in February 2017 as compared to February 2016. 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	
APR	360,029.06	353,675.15	596,287.50	407,769.31	
MAY	497,834.09	532,982.48	716,952.48	540,870.98	
JUN	397,331.40	515,915.97	551,161.85	444,484.92	
JUL	403,084.53	418,467.34	475,396.14	422,558.02	
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	
<b>TOTAL</b>	<b>5,069,895.46</b>	<b>5,421,966.98</b>	<b>6,056,116.47</b>	<b>6,080,798.46</b>	<b>2,386,659.84</b>

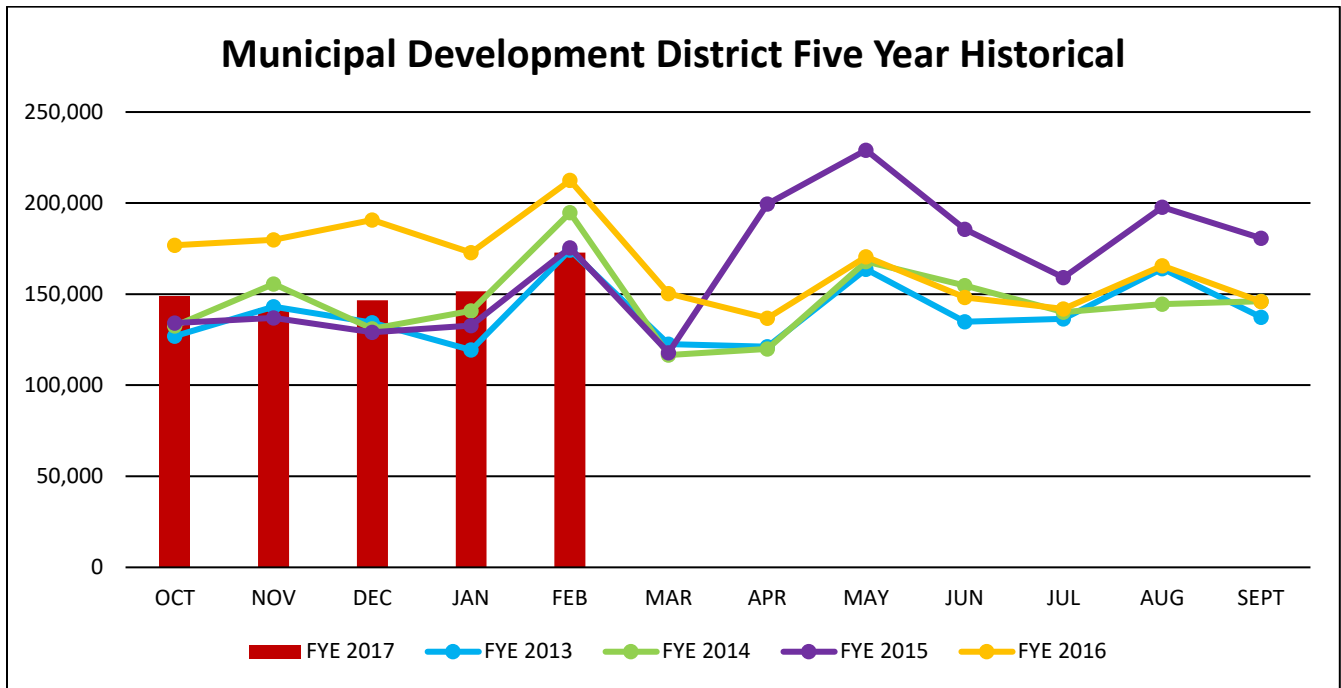
The chart below plots a five year history of sales tax revenue from the 2012-2013 fiscal year to the current fiscal year.



For the Shenandoah Municipal Development District (MDD) sales tax receipts received in December, reported in February are down 18.68% 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.

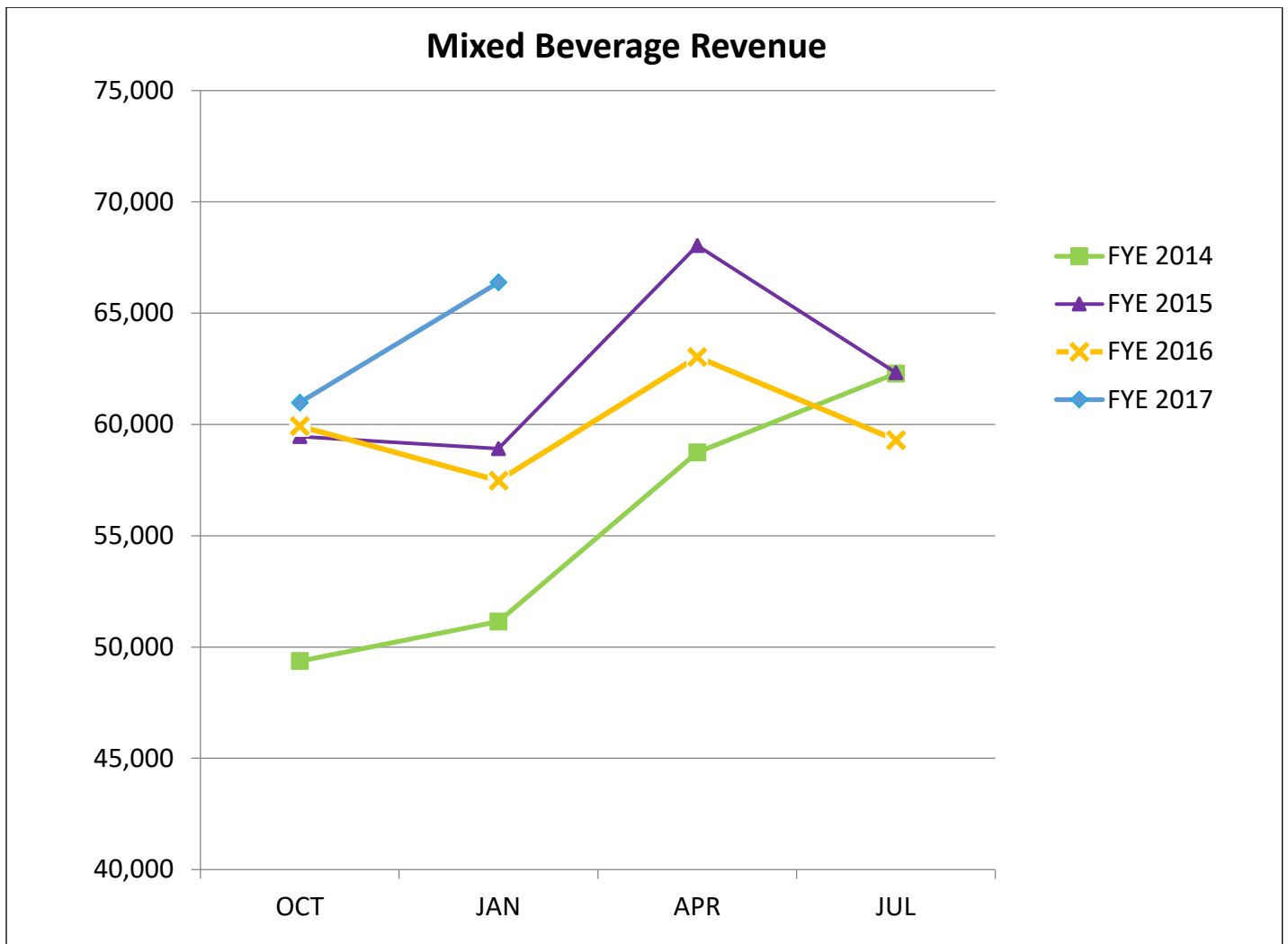
<b>Municipal Development District Sales Tax Report</b>					
	<b>Sales Tax FY 2012-2013</b>	<b>Sales Tax FY 2013-2014</b>	<b>Sales Tax FY 2014-2015</b>	<b>Sales Tax FY 2015-2016</b>	<b>Sales Tax FY 2016-2017</b>
OCT	126,891.50	132,531.91	134,121.98	176,792.05	148,740.99
NOV	143,100.77	155,593.35	137,039.48	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	
APR	121,105.17	119,859.74	199,614.21	136,812.78	
MAY	163,670.43	167,939.73	229,109.08	170,507.99	
JUN	134,934.74	154,665.14	185,611.00	148,191.12	
JUL	136,413.94	140,109.37	159,123.20	141,933.67	
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	
<b>TOTAL</b>	<b>1,677,988.63</b>	<b>1,744,594.71</b>	<b>1,797,592.81</b>	<b>1,991,947.11</b>	<b>761,974.82</b>

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 January for October through December 2016 are detailed below. Decreases from the previous year are shown in red.

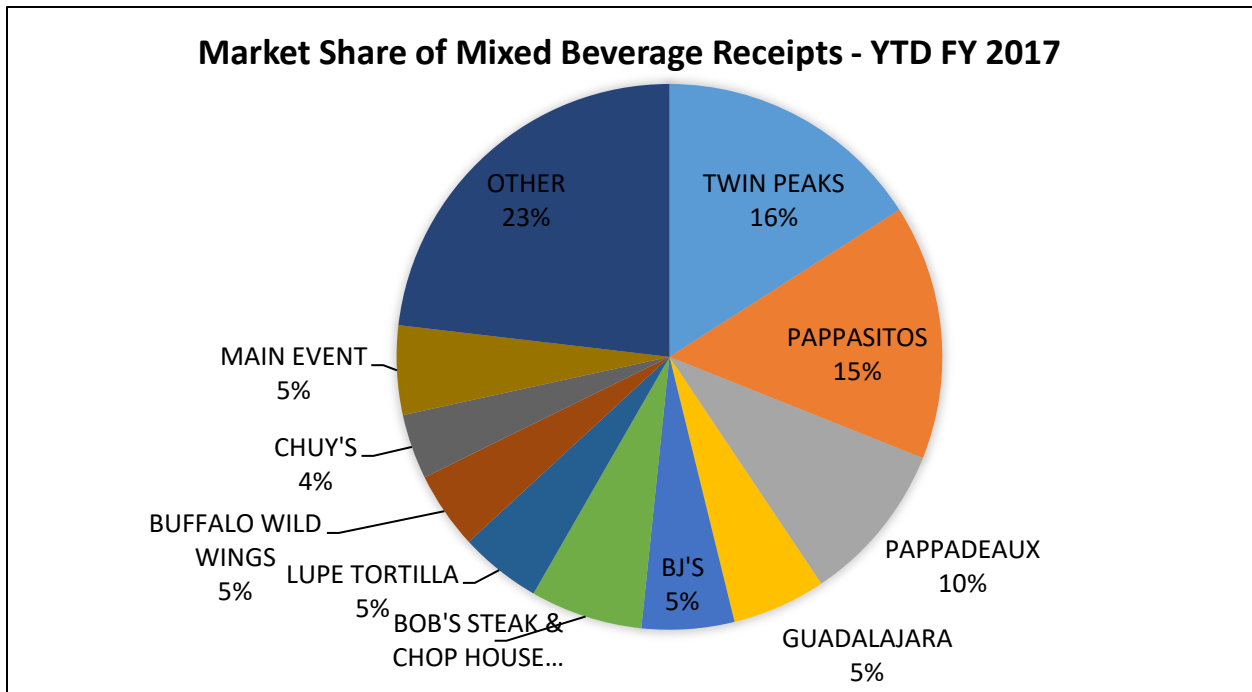
<b>Mixed Beverage Revenue</b>				
	<b>FY 2013-2014</b>	<b>FY 2014-2015</b>	<b>FY 2015-2016</b>	<b>FY 2016-2017</b>
OCT	49,367.66	59,453.27	59,926.12	60,986.07
JAN	51,138.78	58,912.43	57,476.93	66,379.59
APR	58,740.02	68,036.47	63,028.71	
JUL	62,287.56	62,318.74	59,294.13	
<b>Total</b>	<b>221,534.02</b>	<b>248,720.91</b>	<b>239,725.89</b>	<b>127,365.66</b>



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 December, reported in January, were \$113,494.54. The table shows that Twin Peaks and Pappasitos receives a significant amount of mixed beverage sales receipts over the City's previous top producer, Pappadeaux Seafood. Out of the 25 restaurants listed, 14 had an increase over the same month last year, two of the increases are new business with no prior year history. Taxpayers are listed in descending order of monthly receipts for current fiscal year.

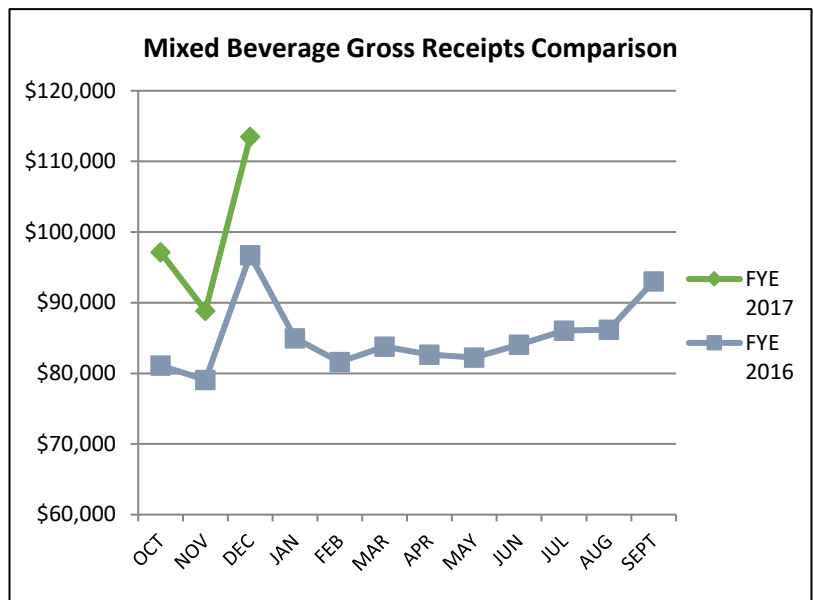
<b>Mixed Beverage Monthly Sales Revenue by Vendor</b>			
	<b>DEC FYE 2016</b>	<b>DEC FYE 2017</b>	<b>Difference</b>
<b>TWIN PEAKS</b>	15,924.69	16,169.31	244.62
<b>PAPPASITOS</b>	0.00	16,004.22	16,004.22
<b>PAPPADEAUX</b>	10,385.67	11,157.17	771.50
<b>BJ'S</b>	6,277.09	9,570.61	3,293.52
<b>CHUY'S</b>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

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 77% of the market share and the additional 15 companies titled as other, which hold 23% 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 December are up 17.32% over the same month in 2015. 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	88,144.02
DEC	96,737.24	113,494.50
JAN	84,946.58	
FEB	81,615.14	
MAR	83,797.32	
APR	82,673.28	
MAY	82,252.38	
JUN	84,078.05	
JUL	86,042.76	
AUG	86,170.64	
SEPT	93,006.06	



As of January 31, 2017 the City's outstanding property taxes totaled 487,872.66. Of this amount, \$485,805.03 is from 2007 to 2016 and \$2,067.63 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						
	2007 to Present		Prior to 2007		Total	
Month	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	0.00	0.00	0.00	0.00	0.00	0.00
MAR	0.00	0.00	0.00	0.00	0.00	0.00
APR	0.00	0.00	0.00	0.00	0.00	0.00
MAY	0.00	0.00	0.00	0.00	0.00	0.00
JUN	0.00	0.00	0.00	0.00	0.00	0.00
JUL	0.00	0.00	0.00	0.00	0.00	0.00
AUG	0.00	0.00	0.00	0.00	0.00	0.00
SEPT	0.00	0.00	0.00	0.00	0.00	0.00

The table below shows other revenue receipts for the month of January. 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 01/31/17			
	Monthly Activity	YTD	Budgeted Amount
Development Fees:	0.00	2,325.00	0.00
Property Taxes:	560,586.88	641,629.19	866,341.00
Mixed Beverage Tax:	66,379.59	127,365.66	242,756.00
Building Permit:	55,955.15	148,956.45	435,000.00
Other Permits:	2,270.00	4,190.00	8,000.00
Gas Franchise:	0.00	0.00	31,100.00
Electric Franchise:	0.00	0.00	259,286.00
Cable Franchise:	0.00	7,784.97	32,000.00
Telephone Franchise:	5,322.69	37,847.20	120,000.00
Trash Collection:	0.00	52,795.30	226,045.00
Recycling:	0.00	7,144.27	31,592.00
Code Enforcement:	0.00	0.00	0.00
Pool Use Fees:	0.00	0.00	15,114.00
Court Fines:	1,001.00	2,499.00	18,700.00
Court Fees:	310.60	956.30	12,000.00
Interest:	889.55	4,183.18	5,100.00
Leases:	3,600.00	9,000.00	21,600.00
Undesignated Revenue:	145.93	2,014.58	115,000.00
Payment in Lieu of Taxes:	40,000.00	52,222.21	60,182.00
Proceeds/Sale of Cap. Assets:	18,000.00	18,000.00	51,000.00

The City is 33% through the fiscal year and has received 35.17% of original budgeted revenues for the General Fund, 22.37% for Hotel/Motel and 33.89% 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.

<b>Budget Report</b>					
<b>For Fiscal: 2016-2017 Period Ending: 01/31/201</b>					
	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>Period Activity</b>	<b>Fiscal Activity</b>	<b>Percent Remaining</b>
<b>Fund: 100 - GENERAL FUND</b>					
00 - Revenue	8,540,936.69	8,540,936.69	1,202,919.67	3,004,240.70	-64.83%
11 - Administration	995,206.00	995,206.00	120,048.15	399,400.91	59.87%
12 - Finance	372,830.00	372,830.00	23,834.97	126,762.25	66.00%
14 - Community Outreach	28,365.00	28,365.00	217.57	11,154.86	60.67%
17 - Non-Department	2,600,670.00	2,600,670.00	100,318.20	673,852.57	74.09%
21 - Emergency Management	5,240.00	5,240.00	0.00	199.97	96.18%
22 - Police	2,846,680.00	2,846,680.00	199,172.69	1,021,070.21	64.13%
23 - Municipal Court	77,932.00	77,932.00	5,241.47	26,301.47	66.25%
30 - Public Works	853,302.00	853,302.00	45,909.03	228,763.21	73.19%
31 - Swimming Pool	122,076.00	122,076.00	2,130.89	16,392.91	86.57%
32 - Parks	14,510.00	14,510.00	1,268.74	4,899.66	66.23%
43- Capital Projects & Infrastructure	468,821.75	468,821.75	35,399.12	152,840.33	67.40%
<b>Fund: 130 - BUILDING PERMITS TECHNOLOGY FUND</b>					
00 - Revenue	0.00	0.00	750.00	2,305.00	0.00%
30 - Public Works	0.00	0.00	0.00	0.00	0.00%
<b>Fund: 140 - TRASH AND RECYCLING</b>					
00 - Revenue	259,936.88	259,936.88	21,080.65	81,722.67	-68.56%
33 - Trash & Recycling	258,432.00	258,432.00	20,491.45	61,396.01	76.24%
<b>Fund: 200 - SPECIAL REVENUE</b>					
00 - Revenue	1,412,400.00	1,412,400.00	51,253.58	315,970.58	-77.63%
45 - Hotel / Motel	995,385.87	995,385.87	72,458.20	243,516.17	75.54%
<b>Fund: 300 - DEBT SERVICE</b>					
00 - Revenue	2,345,244.00	2,345,244.00	2,221,002.03	2,627,358.24	12.03%
80 - Debt Service	2,334,676.00	2,334,676.00	350.00	1,050.00	99.96%
<b>Fund: 400 - CAPITAL PROJECTS GENERAL FUND</b>					
00 - Revenue	184,737.00	184,737.00	91,328.02	785,601.73	325.25%
45 - Capital Purchases/Projects Hotel/Motel	0.00	0.00	0.00	5,043.75	0.00%
60 - Capital Purchases/Projects General Fund	178,456.62	178,456.62	35,907.20	119,622.21	32.97%
61 - Capital Purchases/Projects Water & Sewer	1,499,075.06	1,499,075.06	55,565.35	904,311.41	39.68%
<b>Fund: 500 - DESIGNATED COURT FUNDS</b>					
00 - Revenue	0.00	0.00	42.00	120.60	0.00%
23 - Office Equip. & Furnishings-Court-Tech. Fund	0.00	0.00	0.00	0.00	0.00%
<b>Fund: 600 - WATER / SEWER</b>					
00 - Revenue	2,654,263.40	2,654,263.40	186,285.10	899,607.15	-66.11%
50 - Water & Sewer	2,209,322.00	2,209,322.00	143,378.80	1,105,927.15	49.94%
51 - Utility Billing	34,672.00	34,672.00	3,068.29	9,230.42	73.38%

**Bank Balances**

The table below shows the account balances for all city bank accounts as of January 31, 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.

<b>City of Shenandoah Bank Accounts</b>				
<b>Ending Balances as of January 31, 2016</b>				
<b>Wells Fargo</b>			<b>Texpool</b>	
Pooled Cash	10,553,011.00		General Fund	194,852.91
Water/Sewer	438.31		Hotel/Motel	206,221.04
MDD	5,257,461.78		Debt Service	32,687.33
			Water/Sewer	32,759.63
			MDD	1,096,707.04
<b>Land Trust Fund</b>		2011 Go Bond	48,868.08	
Woodforest	3,493.75			

As Of January 31, 2017 the City has \$17,664,370.39 in pledged securities with BNY Mellon which is 112% of all balances held in Wells Fargo.

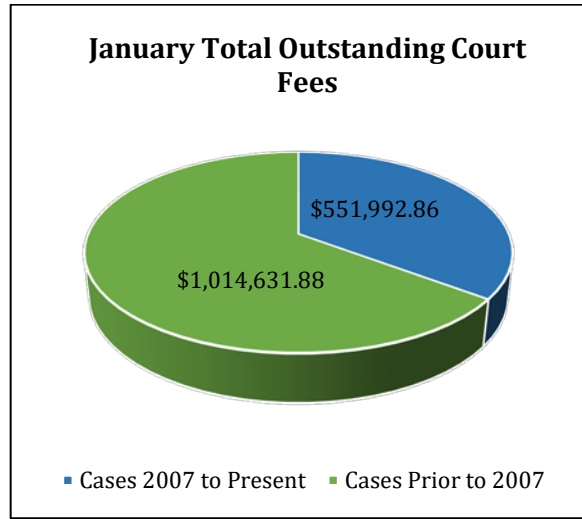
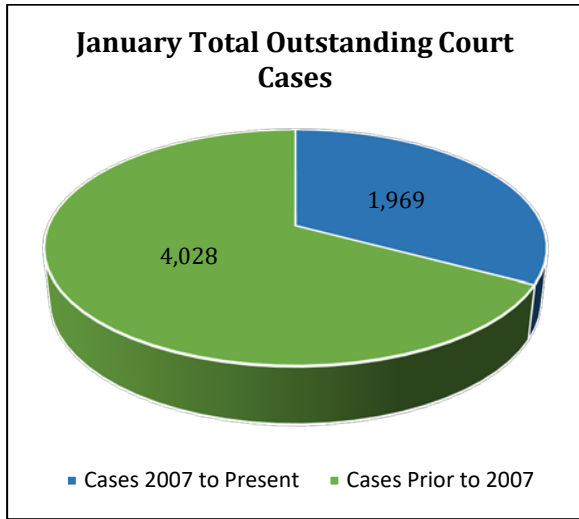
**MUNICIPAL COURT**

In January there was no new cases for code enforcement filed in the court. The City has collected \$1,906.30 in fines and fees this month. To date, there are 5,997 outstanding cases with a balance of \$1,566,624.74. Of the 5,997 cases, 1,969 (\$551,992.86) are from 2007 to 2015; 4,028 (\$1,014,631.88) are prior to 2007. The graph below shows the case count and value.

<b>Status of Outstanding Cases</b>								
	<b>Cases 2007 to Present</b>	<b>Dollar Value</b>	<b>Cases Prior to 2007</b>	<b>Dollar Value</b>	<b>Total Cases</b>	<b>Case Count Change</b>	<b>Total Dollar Value</b>	<b>Total Dollar Value Change</b>
JAN	2,069	581,872.96	4,077	1,027,840.88	6,146	7	1,609,713.84	1,369.00
FEB	2,056	576,957.56	4,066	1,024,918.88	6,122	24	1,601,876.44	7,837.40
MAR	2,042	573,737.36	4,057	1,022,481.88	6,099	23	1,596,219.24	5,657.20
APR	2,027	569,598.06	4,056	1,022,258.88	6,083	16	1,591,856.94	4,362.30
MAY	2,017	566,503.06	4,052	1,021,348.88	6,069	14	1,587,851.94	4,005.00
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



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

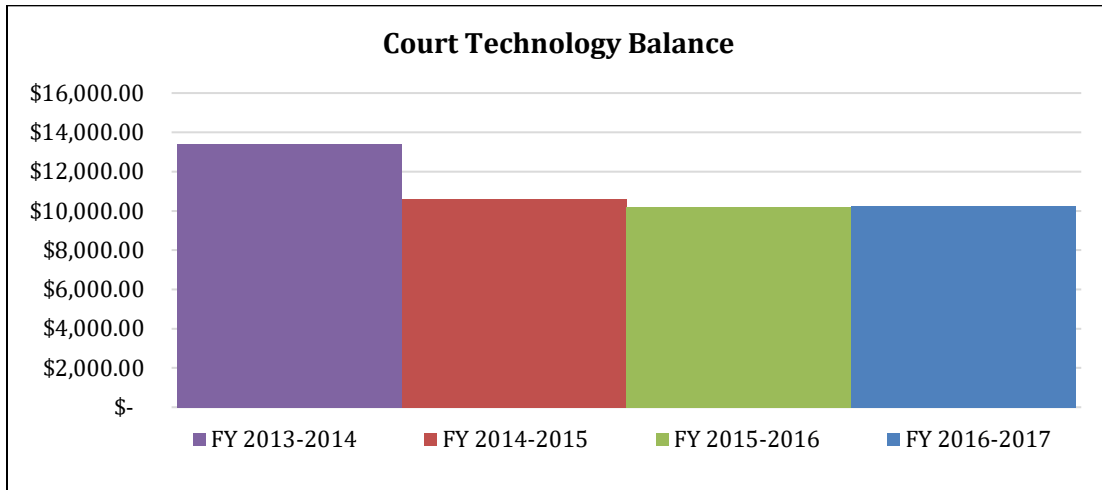


## COURT TECHNOLOGY

The court technology fee is a \$4.00 fee added to most criminal convictions. The fee is designed to help courts enhance technology. In January there were no purchases from the Court Technology account. As of January 2016 the Court Technology fee is up 200% over the same month in 2015. The chart below outlines the Court Technology revenue and the expenses.

<b>Court Technology Balance</b>					
	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	\$ 68.00
Total Exp.		\$ -	\$ 3,345.89	\$ 933.75	\$ -
<b>Total</b>		<b>\$ 13,413.84</b>	<b>\$ 10,595.54</b>	<b>\$ 10,185.40</b>	<b>\$ 10,253.40</b>

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



**CUSTOMER SERVICE**

Below is a snapshot of front desk activity. January has seen a decrease in most front desk activity with the exception of E-Gov requests submitted and Certificates of Occupancy. From December to January majority of the front desk activities increased. When comparing the activity to the same month last year:

- phone calls decreased by 9%;
- permits issued decreased by 9%;
- plans processed decreased by 10%;
- inspections scheduled decreased by 27%;
- E-Gov requests submitted increased by 10%;
- payments processed decreased by 9% and
- Certificates of Occupancy issued decreased by 8%.

Front Desk Activity													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN
Phone Calls Handled	1,686	1,596	1,627	1,632*	1,333*	1,647	1,686	1,682	1,598*	1,646	1,596	1,224	1,529
Permits Issued	92	77	76	61**	67**	67	95	90	83	95	72	69	84
Plans Processed	72	55	49	66	59	60	51	78	68	67	54	67	65
Inspections Scheduled	463	498	504	378**	284**	399	355	411	361	386	339	257	338
E-Gov Requests Submitted	81	71	97	83	92	105	87	114	98	103	86	103	89
Payments Processed	665	557	611	513	541	591	561	637	553	631	513	501	602
Warrants Issued	2	0	2	0	0	5	0	0	2	0	0	2	2
Court Cases Set	0	2	2	0	0	0	0	2	0	0	1	1	0
Certificates of Occupancy	13	10	16	16	12	14	25	15	9	15	25	8	14

\*Phone calls are estimated due to error in Allworx report

\*\*April and May permits and inspections are down due to the weather and decline of residential permits.

SUBMITTED BY: Jennifer Calvert, Director of Finance

