

COUNCIL MONTHLY REPORT



DEPARTMENT: FINANCE

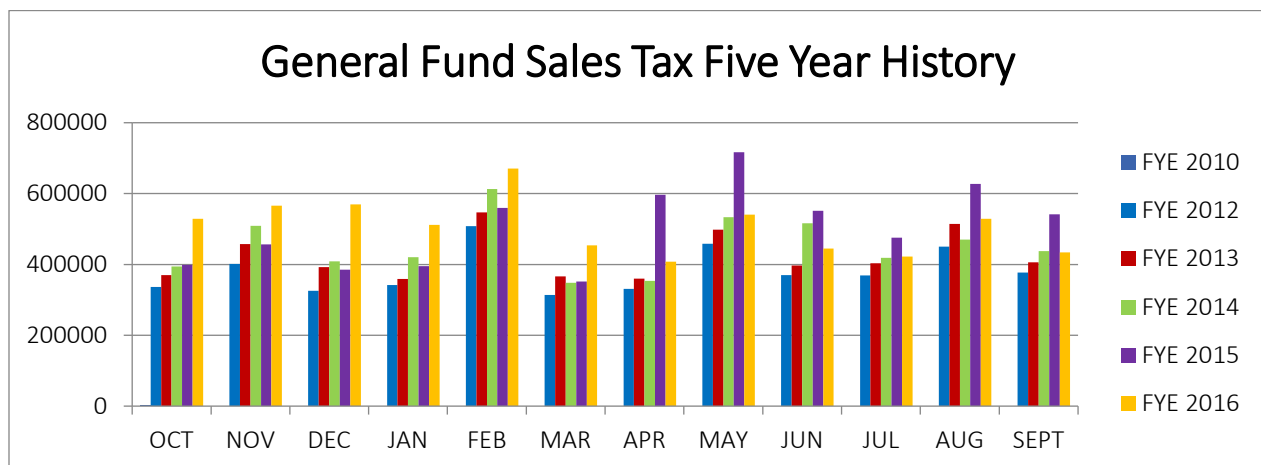
MONTH: AUGUST 2016

REVENUE

Sales tax receipts received in July, reported in September are down 20% over the same month in 2015. The National Retail Federation (NRF) has reported an increase in sales (excluding vehicles) of 4.1 percent in August 2016 as compared to August 2015; however, the NRF reports a .3 percent decrease over July. 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 2011-2012	Sales Tax FY 2012-2013	Sales Tax FY 2013-2014	Sales Tax FY 2014-2015	Sales Tax FY 2015-2016
OCT	335,941.10	369,391.25	394,342.33	398,463.01	529,234.52
NOV	401,363.89	457,850.00	508,617.69	456,877.76	566,140.52
DEC	325,973.71	392,284.71	408,659.61	385,601.00	569,854.76
JAN	341,632.69	358,544.76	420,523.80	395,068.35	511,995.45
FEB	507,880.23	546,714.39	613,223.58	559,795.01	670,777.67
MAR	314,160.92	366,007.27	348,002.56	351,977.96	453,860.55
APR	331,142.00	360,029.06	353,675.15	596,287.50	407,769.31
MAY	458,102.64	497,834.09	532,982.48	716,952.48	540,870.98
JUN	370,140.70	397,331.40	515,915.97	551,161.85	444,484.92
JUL	369,186.72	403,084.53	418,467.34	475,396.14	422,558.02
AUG	450,124.00	514,693.41	469,711.82	627,396.71	528,924.55
SEPT	377,431.82	406,130.59	437,844.65	541,138.70	434,327.21
TOTAL	4,583,080.42	5,069,895.46	5,421,966.98	6,056,116.47	6,080,798.46

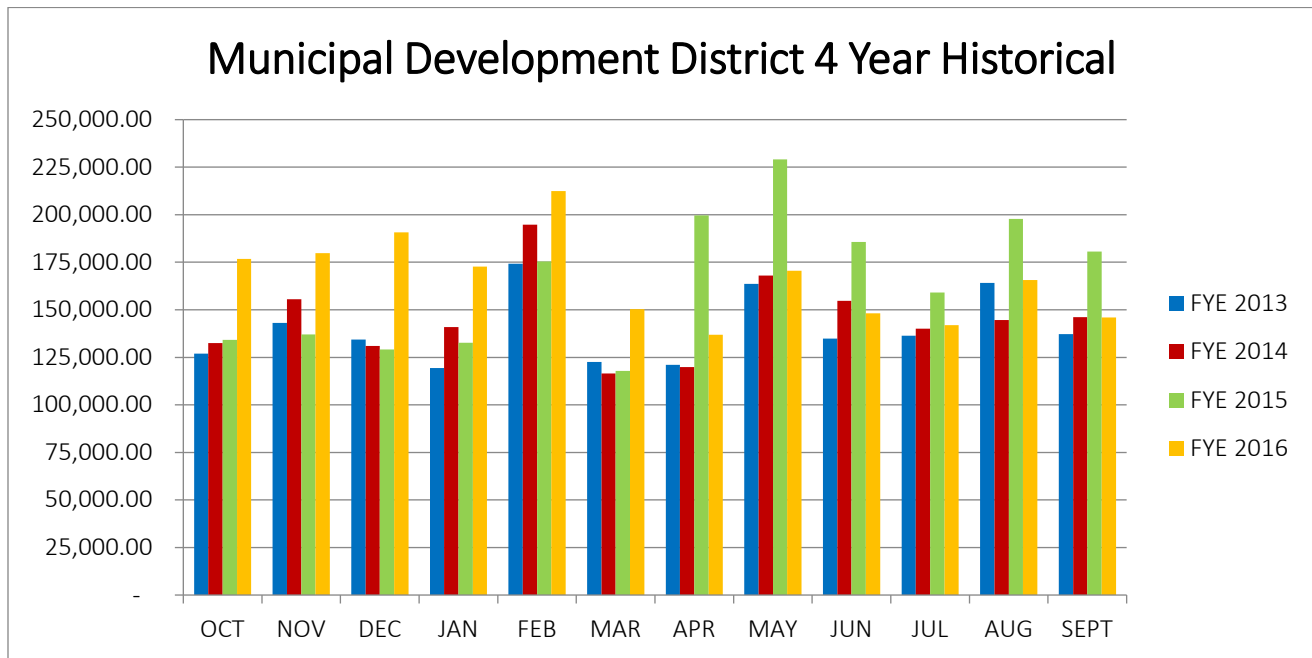
The chart below plots a five year history of sales tax revenue from the 2011-2012 fiscal year to the current fiscal year.



For the Shenandoah Municipal Development District (MDD) sales tax receipts received in July, reported in September are down 23.83% over the same month in 2015. The table below shows a four 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.

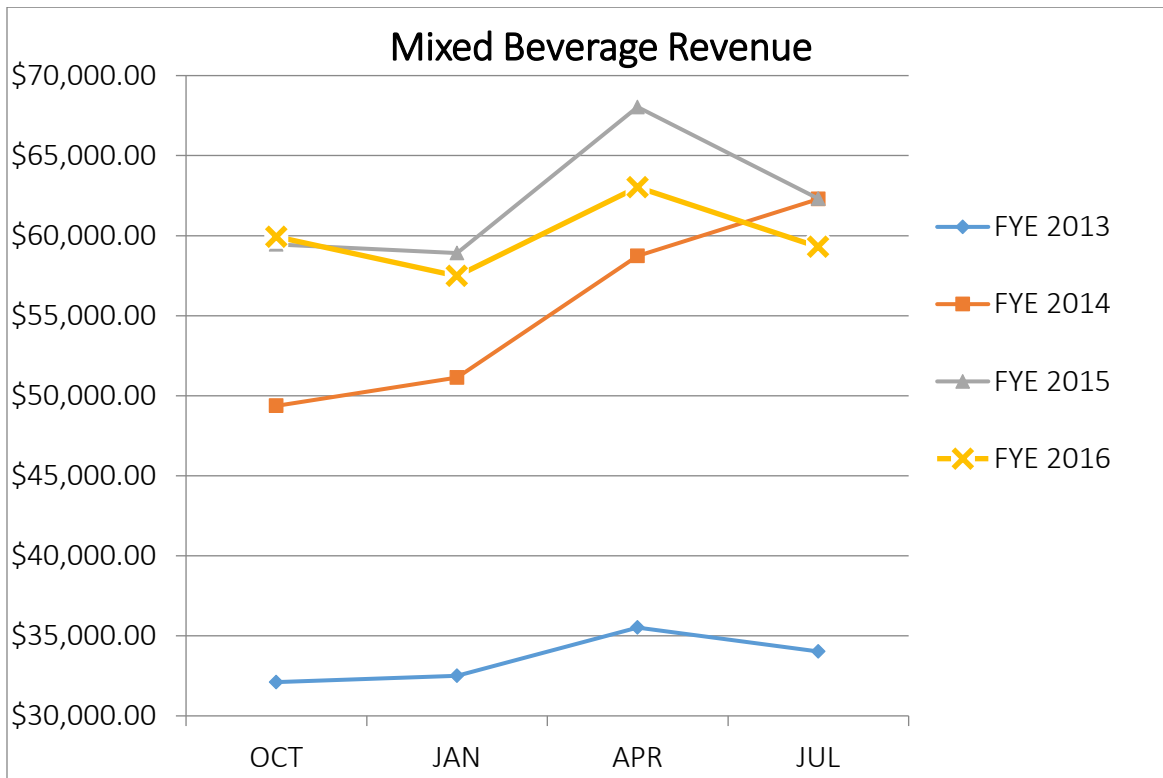
Municipal Development District Sales Tax Report				
	Sales Tax FY 2012-2013	Sales Tax FY 2013-2014	Sales Tax FY 2014-2015	Sales Tax FY 2015-2016
OCT	126,891.50	132,531.91	134,121.98	176,792.05
NOV	143,100.77	155,593.35	137,039.48	179,873.46
DEC	134,331.77	130,963.08	129,069.45	190,743.79
JAN	119,334.34	140,870.35	132,715.53	172,779.54
FEB	174,244.21	194,711.99	175,420.84	212,442.67
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
TOTAL	1,677,988.63	1,744,594.71	1,797,592.81	1,991,947.11

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



Mixed Beverage tax receipts received in July for April through July 2016 are detailed below. When looking at the historical data, the City received the lowest amount of tax revenue during FY 2012-2013 due to the adjustment in tax allocation by the state.

Mixed Beverage Revenue				
	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
OCT	\$32,110.43	\$49,367.66	\$59,453.27	\$59,926.12
JAN	\$32,504.04	\$51,138.78	\$58,912.43	\$57,476.93
APR	\$35,517.19	\$58,740.02	\$68,036.47	\$63,028.71
JUL	\$34,020.48	\$62,287.56	\$62,318.74	\$59,294.13
Total	\$134,152.14	\$221,534.02	\$248,720.91	\$239,725.89

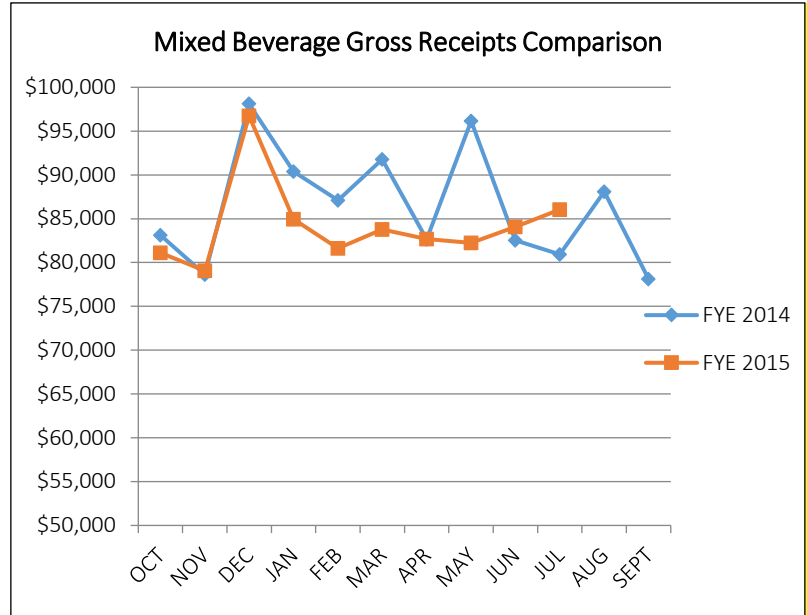


The State Comptroller will continue to publish Mixed Beverage Gross Receipts tax receipts for individual permit holders, however, it will not do the same for Mixed Beverage Sales tax receipts. Gross Receipts for July, reported in August, were \$86,042.76. The table shows that Twin Peaks receives a significant amount of mixed beverage sales receipts over the City's previous top producer, Pappadeaux Seafood. Out of the 24 restaurants listed, 14 had an increase over the same month last year.

Mixed Beverage Monthly Sales Revenue by Vendor				
	QUARTER 4 FYE 2015		QUARTER 4 FYE 2016	
	JUL	TOTAL	JUL	TOTAL
TWIN PEAKS	\$14,449.08	\$14,449.08	\$13,791.54	\$13,791.54
PAPPADEAUX	\$8,572.24	\$8,572.24	\$9,355.00	\$9,355.00
BJ'S	\$5,714.43	\$5,714.43	\$5,827.66	\$5,827.66
GUADALAJARA	\$6,696.24	\$6,696.24	\$6,961.36	\$6,961.36
BUFFALO WILD WINGS	\$4,506.28	\$4,506.28	\$4,085.79	\$4,085.79
MAIN EVENT	\$4,065.69	\$4,065.69	\$4,849.66	\$4,849.66
LUPE TORTILLA	\$5,198.99	\$5,198.99	\$5,402.21	\$5,402.21
CHUY'S	\$4,311.98	\$4,311.98	\$4,314.66	\$4,314.66
SALTGRASS STEAKHOUSE #18	\$3,302.09	\$3,302.09	\$3,253.25	\$3,253.25
BOB'S STEAK & CHOP HOUSE	\$5,148.68	\$5,148.68	\$4,742.05	\$4,742.05
BABIN'S SEAFOOD HOUSE # 3	\$1,999.68	\$1,999.68	\$2,257.02	\$2,257.02
FIELDING'S WOOD GRILL	\$3,993.53	\$3,993.53	\$4,143.48	\$4,143.48
HOOTERS	\$1,946.14	\$1,946.14	\$1,927.25	\$1,927.25
OUTBACK STEAKHOUSE	\$1,316.08	\$1,316.08	\$1,318.22	\$1,318.22
BUCA DE BEPPO	\$1,493.16	\$1,493.16	\$1,678.08	\$1,678.08
EL BOSQUE	\$1,374.63	\$1,374.63	\$1,162.18	\$1,162.18
RED LOBSTER #6284	\$1,180.27	\$1,180.27	\$1,272.73	\$1,272.73
BENNIGAN'S	\$0.00	\$0.00	\$311.61	\$311.61
GURI DO SUL STEAKHOUSE	\$443.47	\$443.47	\$355.30	\$355.30
RED ROBIN	\$871.13	\$871.13	\$755.15	\$755.15
CASA MEDINA	\$965.26	\$965.26	\$932.03	\$932.03
ANOTHER BROKEN EGG CAFE	\$374.32	\$374.32	\$530.84	\$530.84
MI RANCHO	\$2,646.96	\$2,646.96	\$5,869.73	\$5,869.73
COURTYARD - SHENANDOAH	\$375.60	\$375.60	\$262.50	\$262.50
HOLIDAY INN HOTEL	\$0.00	\$0.00	\$683.46	\$683.46
TOTAL	\$80,945.93	\$80,945.93	\$86,042.76	\$86,042.76

Mixed Beverage tax receipts for gross receipts received in July are up 6.30% over the same month in 2015. The graph and table below show the beverage tax comparisons

Mixed Beverage Sales Report		
	Mixed Bev Sales FY 2014-2015	Mixed Bev Sales FY 2015-2016
OCT	\$83,124.19	\$81,130.20
NOV	\$78,626.80	\$79,063.29
DEC	\$98,113.23	\$96,737.24
JAN	\$90,387.11	\$84,946.58
FEB	\$87,097.90	\$81,615.14
MAR	\$91,791.17	\$83,797.32
APR	\$82,648.55	\$82,673.28
MAY	\$96,156.75	\$82,252.38
JUN	\$82,551.45	\$84,078.05
JUL	\$80,945.93	\$86,042.76
AUG	\$88,087.96	
SEPT	\$78,118.16	



As of August 31, 2016, the City's outstanding property taxes totaled \$43,369.57. Of this amount, \$40,430.03 is from 2007 to 2015 and \$2,939.54 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 2015-2016						
	2007 to Present		Prior to 2007		Total	
Month	Balance	Change from Prev Month	Balance	Change from Prev Month	Balance	Change from Prev Month
OCT	\$1,886,438.78	\$1,847,395.84	\$4,194.10	\$0.00	\$1,890,632.88	\$1,847,395.84
NOV	\$1,789,224.96	-\$97,213.82	\$4,194.10	\$0.00	\$1,793,419.06	-\$97,213.82
DEC	\$1,253,740.85	-\$535,484.11	\$4,194.10	\$0.00	\$1,257,934.95	-\$535,484.11
JAN	\$602,144.26	-\$651,596.59	\$4,194.10	\$0.00	\$606,338.36	-\$651,596.59
FEB	\$111,200.39	-\$490,943.87	\$2,939.54	-\$1,254.56	\$114,139.93	-\$492,198.43
MAR	\$73,124.84	-\$38,075.55	\$2,939.54	\$0.00	\$76,064.38	-\$38,075.55
APR	\$68,954.98	-\$4,169.86	\$2,939.54	\$0.00	\$71,894.52	-\$4,169.86
MAY	\$63,537.11	-\$5,417.87	\$2,939.54	\$0.00	\$66,476.65	-\$5,417.87
JUN	\$49,102.11	-\$14,435.00	\$2,939.54	\$0.00	\$52,041.65	-\$14,435.00
JUL	\$42,944.64	-\$6,157.47	\$2,939.54	\$0.00	\$45,884.18	-\$6,157.47
AUG	\$40,430.03	-\$2,514.61	\$2,939.54	\$0.00	\$43,369.57	-\$2,514.61
SEPT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

The table below shows other revenue receipts for the month of August. 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 8/31/16			
	Monthly Activity	YTD	Budgeted Amount
Property Taxes:	1,993.13	957,018.37	875,637.00
Mixed Beverage Tax:	0.00	239,733.89	258,032.00
Building Permit:	49,025.65	499,213.69	401,000.00
Other Permits:	190.00	5,210.00	14,000.00
Gas Franchise:	0.00	30,785.24	33,100.00
Cable Franchise:	7,660.74	36,165.67	19,000.00
Telephone Franchise:	26,317.24	124,674.87	130,000.00
Trash Collection:	21,147.70	190,871.01	239,738.00
Recycling:	2,312.05	24,096.11	35,100.00
Code Enforcement:	0.00	0.00	1,000.00
Pool Use Fees:	742.00	15,399.70	13,350.00
Court Fines:	1,091.00	17,896.60	21,000.00
Court Fees:	488.30	9,231.71	12,000.00
Interest:	3.49	3,393.32	4,800.00
Leases:	1,800.00	19,800.00	21,600.00
Undesignated Revenue:	22,556.25	138,351.74	60,000.00
Proceeds/Sale of Cap. Assets:	0.00	17,000.00	36,000.00

The City is 92% through the fiscal year and has received 100.49% of original budgeted revenues for the General Fund, 82.01% for Hotel/Motel and 89.13% 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: 2014-2015 Period Ending: 08/31/2016					
	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Percent Remaining
Fund: 100 - GENERAL FUND					
00 - Revenue	8,408,639.60	8,408,639.60	603,170.73	8,449,857.45	0.49%
11 - Administration	993,757.00	993,757.00	59,850.35	841,625.55	15.31%
12 - Finance	358,197.00	358,197.00	24,268.74	310,866.73	13.21%
14 - Community Outreach	30,555.00	30,555.00	891.05	20,384.89	33.28%
17 - Non-Department	2,941,912.00	2,941,912.00	813,170.01	2,997,153.08	-1.88%
21 - Emergency Management	6,140.00	6,140.00	0.00	4,202.84	31.55%
22 - Police	2,579,115.00	2,579,115.00	195,413.51	2,178,537.44	15.53%
23 - Municipal Court	73,992.50	73,992.50	5,193.40	62,957.56	14.91%
30 - Public Works	822,993.00	822,993.00	116,561.78	675,749.76	17.89%
31 - Swimming Pool	106,610.00	106,610.00	11,376.64	95,270.52	10.64%
32 - Parks	10,610.00	10,610.00	809.46	7,077.70	33.29%
43- Capital Projects & Infrastructure	470,967.50	470,967.50	27,193.11	324,715.40	31.05%
Fund: 130 - BUILDING PERMITS TECHNOLOGY FUND					
00 - Revenue	6,500.00	6,500.00	800.00	5,650.74	-13.07%
30 - Public Works	3,940.00	3,940.00	0.00	5,029.00	-27.64%
Fund: 140 - TRASH AND RECYCLING					
00 - Revenue	274,898.00	274,898.00	23,669.80	208,586.45	-24.12%
33 - Trash & Recycling	274,838.00	274,838.00	19,175.11	208,711.66	24.06%
Fund: 200 - SPECIAL REVENUE					
00 - Revenue	1,280,245.00	1,280,245.00	79,426.47	1,049,900.73	-17.99%
45 - Hotel / Motel	634,111.02	634,111.02	21,833.21	609,273.85	3.92%
Fund: 300 - DEBT SERVICE					
00 - Revenue	2,383,306.00	2,383,306.00	1,120,371.58	2,261,842.89	-5.10%
80 - Debt Service	2,383,306.00	2,383,306.00	2,035,196.88	2,354,804.93	1.20%
Fund: 400 - CAPITAL PROJECTS GENERAL FUND					
00 - Revenue	1,184,962.00	1,184,962.00	74,404.80	1,019,614.09	-13.95%
60 - Capital Purchases/Projects General Fund	902,967.00	902,967.00	221,636.58	1,798,798.32	-99.21%
61 - Capital Purchases/Projects Water & Sewer	281,995.00	281,995.00	137,134.08	293,147.25	-3.95%
Fund: 500 - DESIGNATED COURT FUNDS					
00 - Revenue	0.00	0.00	56.00	918.86	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	2,651,282.40	2,651,282.40	283,481.57	2,363,213.98	-10.87%
50 - Water & Sewer	2,459,871.00	2,459,871.00	557,339.60	1,926,263.23	21.69%
51 - Utility Billing	31,234.00	31,234.00	1,904.17	29,673.58	5.00%

Bank Balances

The table below shows the account balances for all City bank accounts as of August 31, 2016. We are currently transferring amounts from Wells Fargo accounts excluding MDD to the pooled cash bank account.

City of Shenandoah Bank Accounts			
Ending Balances as of August 31, 2016			
General Fund		Water/Sewer Fund	
Wells Fargo		Wells Fargo	3,572,603.17
Pooled Cash	5,425,728.35	Texpool	32,698.98
Court Cash Bond	0.07		
Texpool Transfer	-	MDD	
Municipal Court	3.42	Wells Fargo	4,717,836.06
Texpool	194,497.63	TexPool	1,094,723.62
Equipment Replacement Fund		Payroll Fund	
Wells Fargo	6.74	Wells Fargo	1,138.43
Hotel/Motel Fund		Land Trust Fund	
Wells Fargo	1,414,018.94	Woodforest	3,493.75
TexPool	205,846.63		
Debt Service Fund		Bonds	
TexPool	31,497.94	Texpool	
		2007 Bond	-
		2009 CO	-
		2009 GO	-
		2011 GO	48,779.77
Capital Projects Fund			
Wells Fargo	11.09		

As of August 31, 2016 the City has \$16,846.836.01 in pledged securities with BNY Mellon which is 111% of all balances held in Wells Fargo.

Insurance

The Texas Municipal League Intergovernmental Risk Pool (TMLIRP) has set the rates for the 2016-2017 year. The following rate changes will apply to the City:

Overall Liability Rate Changes	
Auto	5.9%
General	4.2%
Public Officials	-10.0%
Law Enforcement	32.0%
Overall	1.7%

Auto Liability Rate Changes	
All Other Autos	5.0%
Police Classed	7.0%
Overall	5.9%

General Liability Rate Changes	
Swimming Pools	7.0%
Sewers	10.0%
Sponsored Special Events	10.0%
Overall	4.2%

Other Changes	
Property Rates	5.0%
Auto Physical Damage	5.0%

UTILITY BILLING

Below is a snapshot of utility billing activity

Utility Billing			
	July 2016	August 2016 2016	Month-to-Month % Change
Total Active Customer/Accounts	1,189	1,201	1.0%
Number of New Customers	30	33	10.0%
Total Deposits on File	\$92,982.94	\$89,246.14	-4.0%
Monthly Total On-Line Payments	245	248	1.2%
Auto Bank Draft Members	161	166	3.1%
Electronic Banking Bill Pay	231	240	3.9%
% Members Paying Electronically	53.6%	54.5%	1.6%
Deposit Refund	\$9,916.43	\$6,180.90	-37.7%
Deposits Applied to Account Balances	\$1,575.37	\$875.54	-44.4%
Total Account Closed	74	83	12.2%
Balance of Closed Accounts	\$17,582.32	\$14,072.42	-20.0%
Total Past Due Balance	\$4,319.42	\$18,166.46	320.6%
Late Fee Assessed	\$1,624.54	\$2,937.85	80.8%

MUNICIPAL COURT

In August there were no new cases for code enforcement filed in the court. The City has collected \$2,357.40 in fines and fees this month. To date, there are 6,025 outstanding cases with a balance of \$1,574,827.24. Of the 6,025 cases, 1,982 (\$556,023.36) are from 2007 to 2015; 4,043 (\$1,018,803.88) 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
OCT	2,094	\$ 589,249.34	4,082	\$ 1,029,010.88	6,176	12	\$1,618,260.22	\$3,468.30
NOV	2,090	\$ 587,945.24	4,079	\$ 1,028,355.88	6,169	7	\$1,616,301.12	\$1,959.10
DEC	2,074	\$ 582,726.96	4,079	\$ 1,028,355.88	6,153	16	\$1,611,082.84	\$5,218.28
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

The court technology fee is a \$4.00 fee added to most criminal convictions. The fee is designed to help courts enhance technology. In August there were no purchases from the Court Technology account. The chart below outlines the Court Technology revenue and the expenses.

Court Technology Balance							
	Balance Forward	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
Total Revenue	\$13,730.29	\$2,981.12	\$1,185.37	\$917.41	\$667.62	\$527.59	\$523.61
Total Expenses		\$4,359.45	\$0.00	\$1,708.52	\$0.00	\$3,345.89	\$933.75
Total		\$12,351.96	\$13,537.33	\$12,746.22	\$13,413.84	\$10,595.54	\$10,185.40

CUSTOMER SERVICE

Below is a snapshot of front desk activity:

Front Desk Activity											
	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG
Phone Calls Handled	1,799	1,567	1,522	1,686	1,596	1,627	1,632*	1,333*	1,647	1,686	1,682
Permits Issued	91	90	63	92	77	76	61**	67**	67	95	90
Plans Processed	88	53	64	72	55	49	66	59	60	51	78
Inspections Scheduled	523	472	453	463	498	504	378**	284**	399	355	411
E-Gov Requests Submitted	99	68	76	81	71	97	83	92	105	87	114
Payments Processed	636	582	615	665	557	611	513	541	591	561	637
Warrants Issued	0	0	2	2	0	2	0	0	5	0	0
Court Cases Set	0	0	0	0	2	2	0	0	0	0	2
Certificates of Occupancy	10	3	10	13	10	16	16	12	14	25	15

*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

