

COUNCIL MONTHLY REPORT



DEPARTMENT: FINANCE

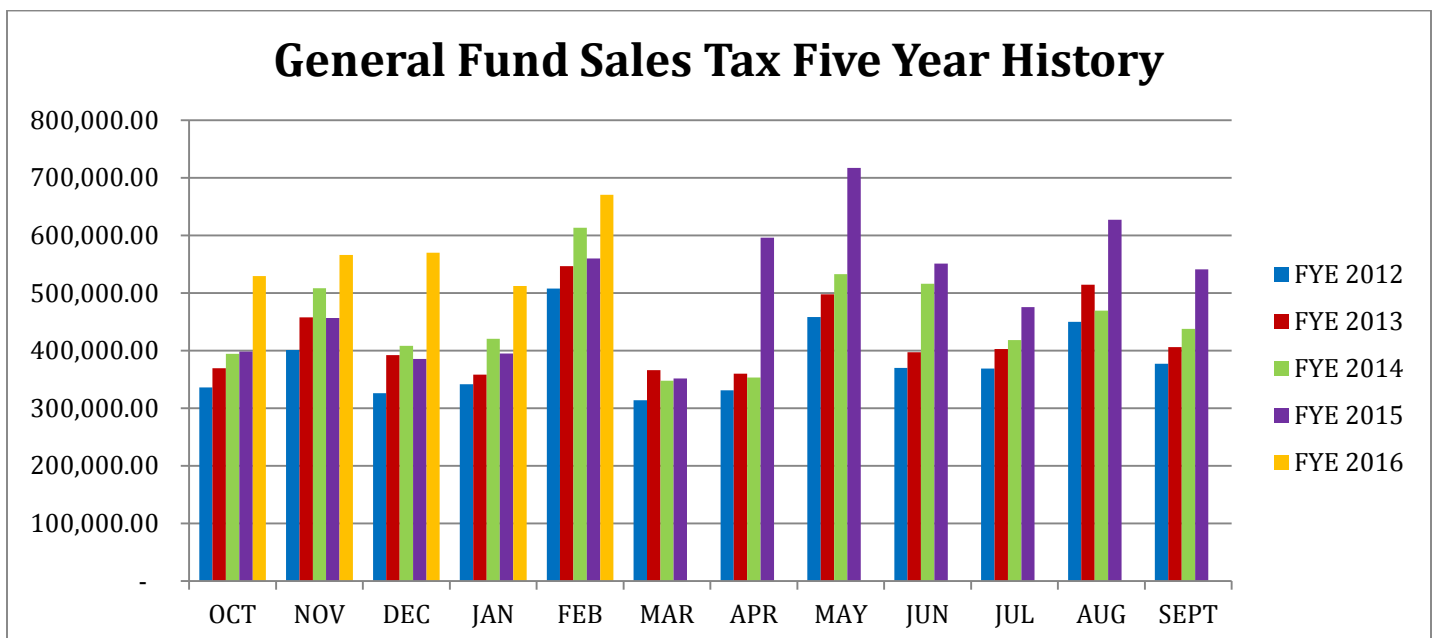
MONTH: JANUARY 2016

REVENUE

Sales tax receipts received in December, reported in February, are up 20% over the same month in 2015. The validity of this information has yet to be confirmed. The table below shows a comparison of sales tax receipts over five years: FY 2011-2012 to FY 2015-2016. Decreases from the previous year are shown in red.

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	
APR	331,142.00	360,029.06	353,675.15	596,287.50	
MAY	458,102.64	497,834.09	532,982.48	716,952.48	
JUN	370,140.70	397,331.40	515,915.97	551,161.85	
JUL	369,186.72	403,084.53	418,467.34	475,396.14	
AUG	450,124.00	514,693.41	469,711.82	627,396.71	
SEPT	377,431.82	406,130.59	437,844.65	541,138.70	
TOTAL	4,583,080.42	5,069,895.46	5,421,966.98	6,056,116.47	2,848,002.92

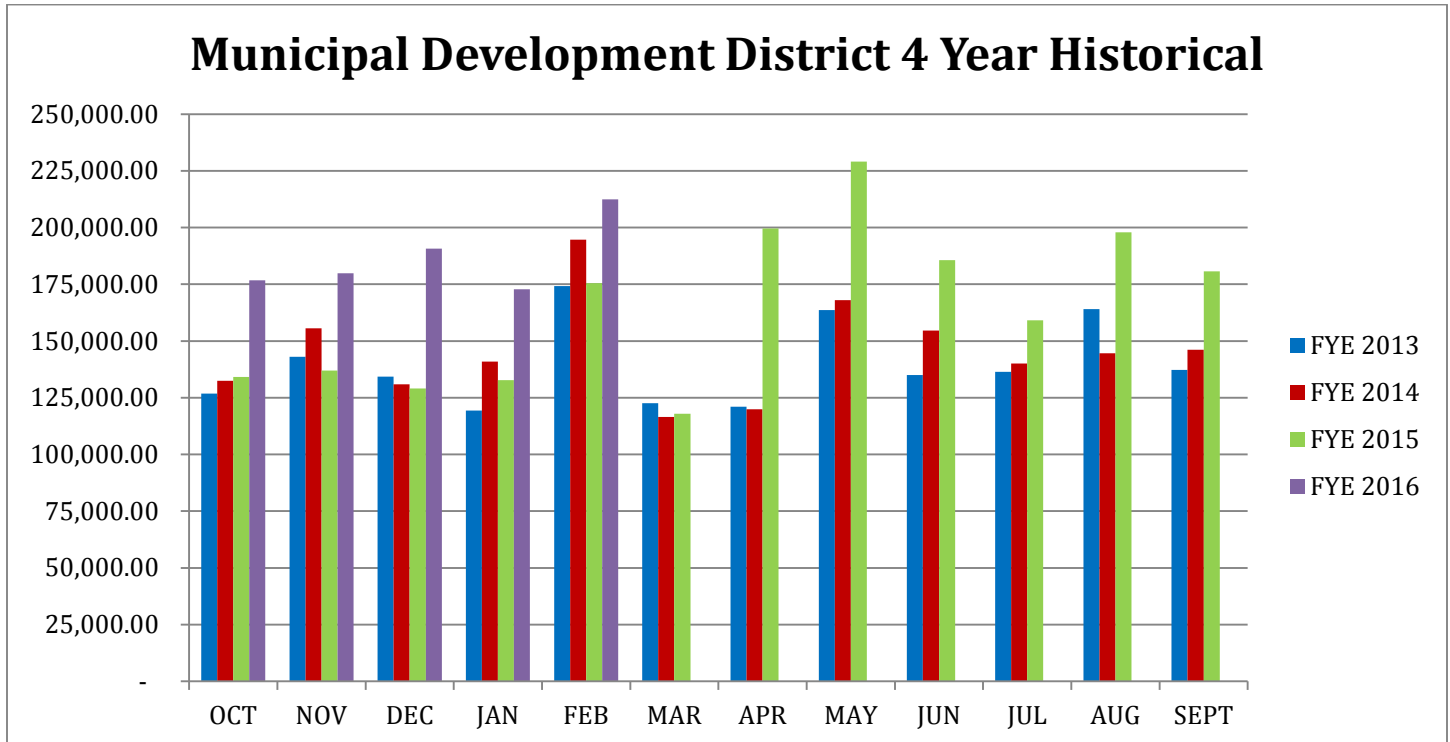
The chart below plots a five year history of sales tax revenue from the 2011-2012 fiscal year to the current fiscal year.



For the Shenandoah Municipal Development District sales tax receipts received in December, reported in February are up 17.43% over the same month in 2015. The validity of this information has not been confirmed. The table below shows a four year history. Decreases from the previous year are shown in red.

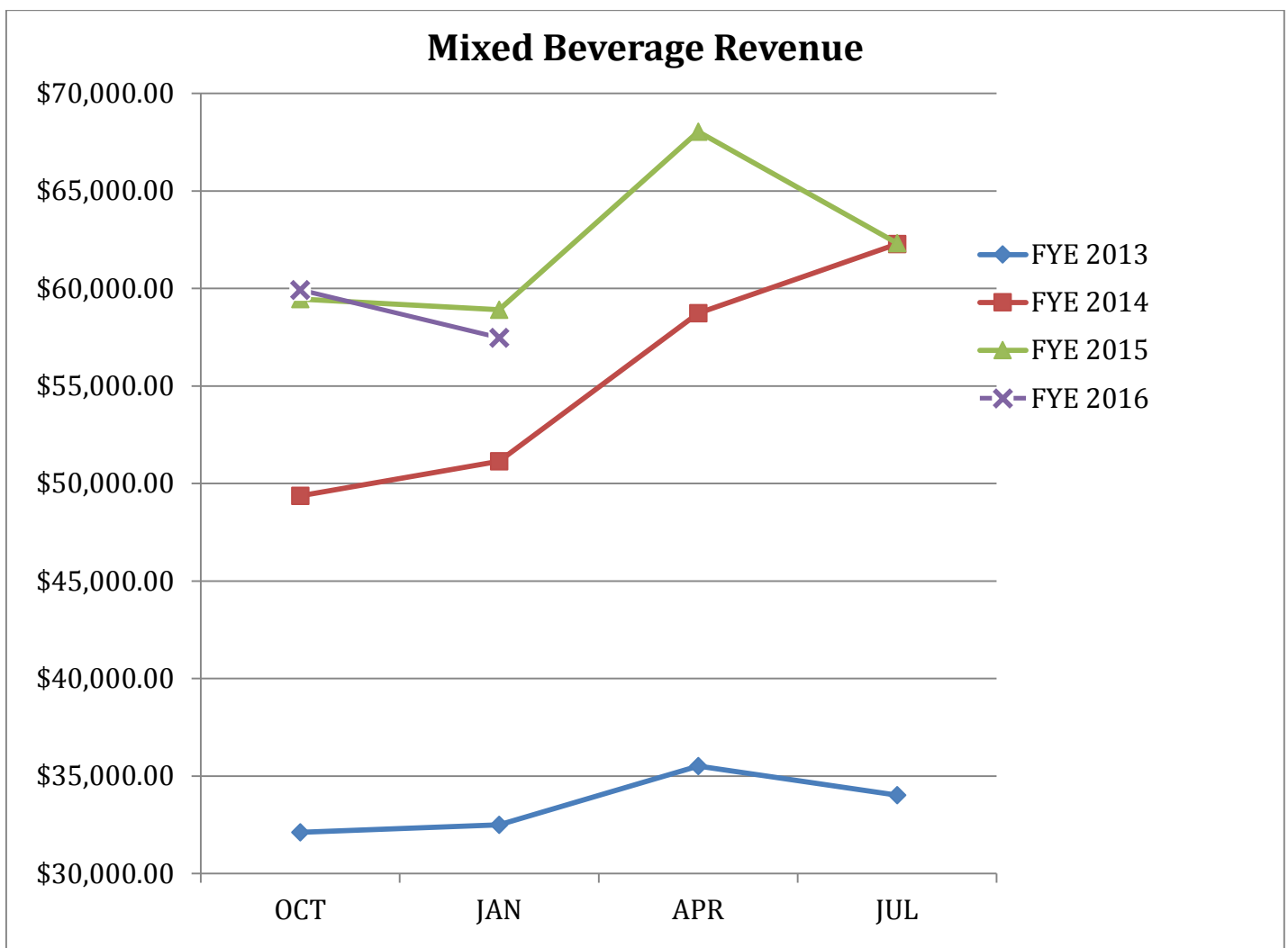
Municipal Development District Sales Tax Report				
	Sales Tax FY 2012-2013	Sales Tax FY 2013-2014	Sales Tax FY 2014-2015	Sales Tax FY 2015-2016
OCT	126,891.50	132,531.91	134,121.98	176,792.05
NOV	143,100.77	155,593.35	137,039.48	179,873.46
DEC	134,331.77	130,963.08	129,069.45	190,743.79
JAN	119,334.34	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	
APR	121,105.17	119,859.74	199,614.21	
MAY	163,670.43	167,939.73	229,109.08	
JUN	134,934.74	154,665.14	185,611.00	
JUL	136,413.94	140,109.37	159,123.20	
AUG	164,059.76	144,599.73	197,857.45	
SEPT	137,281.10	146,173.09	180,695.27	
TOTAL	1,677,988.63	1,744,594.71	1,797,592.81	932,631.51

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 January for October through December 2015 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	
JUL	\$34,020.48	\$62,287.56	\$62,318.74	
Total	\$134,152.14	\$221,534.02	\$248,720.91	\$117,403.05

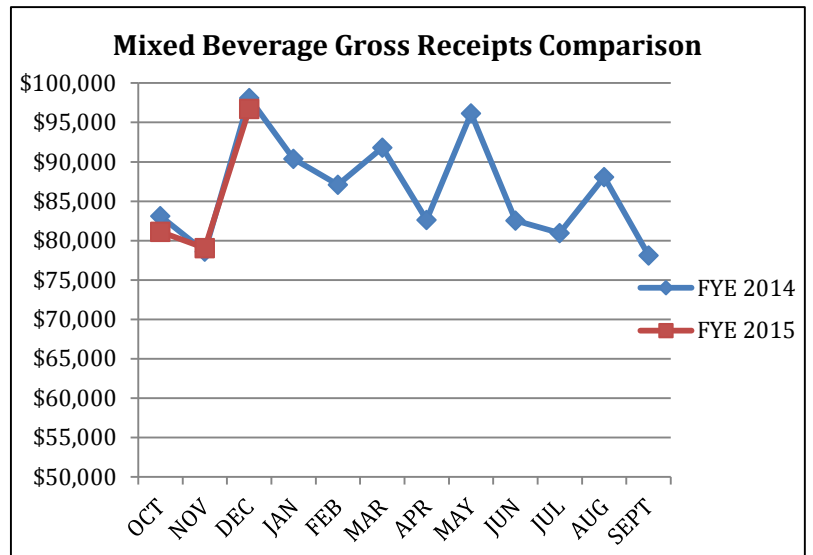


The State Comptroller will continue to publish Mixed Beverage Gross Receipts tax receipts for individual permit holders, however, it will not do the same for Mixed Beverage Sales tax receipts. Gross Receipts for December, reported in January, were \$96,737.24. The table shows that Twin Peaks receives a significant amount of mixed beverage sales receipts over the City's previous top producer, Pappadeaux Seafood.

Mixed Beverage Monthly Sales Revenue by Vendor						
	QUARTER 1 FYE 2015			QUARTER 1 FYE 2016		
	OCT & NOV	DEC	TOTAL	OCT & NOV	DEC	TOTAL
TWIN PEAKS	\$28,660.31	\$13,758.31	\$42,418.62	\$33,943.86	\$15,924.69	\$49,868.55
PAPPADEAUX	\$14,323.18	\$11,135.26	\$25,458.44	\$15,482.15	\$10,385.67	\$25,867.82
BJ'S	\$11,928.87	\$5,904.91	\$17,833.78	\$11,446.47	\$6,277.09	\$17,723.56
GUADALAJARA	\$12,362.69	\$7,262.39	\$19,625.08	\$12,211.48	\$7,355.93	\$19,567.41
BUFFALO WILD WINGS	\$10,982.30	\$5,378.02	\$16,360.32	\$10,344.39	\$4,671.44	\$15,015.83
MAIN EVENT	\$7,315.85	\$6,497.39	\$13,813.24	\$7,708.07	\$6,434.47	\$14,142.54
LUPE TORTILLA	\$9,028.91	\$5,244.02	\$14,272.93	\$9,716.26	\$5,328.24	\$15,044.50
CHUY'S	\$5,861.22	\$4,573.82	\$10,435.04	\$7,267.61	\$4,833.11	\$12,100.72
SALTGRASS STEAKHOUSE #18	\$7,170.80	\$4,755.86	\$11,926.66	\$6,376.92	\$4,421.19	\$10,798.11
BOB'S STEAK & CHOP HOUSE	\$14,771.35	\$11,833.74	\$26,605.09	\$9,187.90	\$9,852.41	\$19,040.31
BABIN'S SEAFOOD HOUSE # 3	\$3,372.30	\$2,395.98	\$5,768.28	\$3,574.85	\$2,260.37	\$5,835.22
FIELDING'S WOOD GRILL	\$3,187.99	\$4,147.97	\$7,335.96	\$7,215.48	\$4,001.57	\$11,217.05
HOOTERS	\$2,857.87	\$1,603.04	\$4,460.91	\$3,994.73	\$1,822.33	\$5,817.06
OUTBACK STEAKHOUSE	\$11,535.72	\$1,986.68	\$13,522.40	\$2,665.65	\$1,882.90	\$4,548.55
BUCA DE BEPPO	\$3,029.20	\$2,489.51	\$5,518.71	\$2,860.29	\$2,430.29	\$5,290.58
EL BOSQUE	\$2,818.41	\$1,351.65	\$4,170.06	\$2,492.80	\$1,345.15	\$3,837.95
RED LOBSTER #6284	\$1,504.61	\$973.17	\$2,477.78	\$2,065.20	\$1,088.61	\$3,153.81
BENNIGAN'S	\$1,540.92	\$199.72	\$1,740.64	\$0.00	\$0.00	\$0.00
GURI DO SUL STEAKHOUSE	\$1,574.76	\$1,647.93	\$3,222.69	\$920.37	\$722.72	\$1,643.09
RED ROBIN	\$1,584.21	\$832.67	\$2,416.88	\$1,563.84	\$844.53	\$2,408.37
CASA MEDINA	\$1,308.17	\$854.25	\$2,162.42	\$1,677.67	\$791.40	\$2,469.07
ANOTHER BROKEN EGG CAFE	\$689.56	\$317.44	\$1,007.00	\$949.58	\$445.41	\$1,394.99
SPRING CREEK BARBEQUE	\$177.08	\$105.39	\$282.47	\$0.00	\$0.00	\$0.00
MI RANCHO	\$4,078.95	\$2,757.45	\$6,836.40	\$5,577.94	\$3,300.08	\$8,878.02
COURTYARD - SHENANDOAH	\$85.76	\$106.66	\$192.42	\$949.98	\$317.64	\$1,267.62
TOTAL	\$161,750.99	\$98,113.23	\$259,864.22	\$160,193.49	\$96,737.24	\$256,930.73

Mixed Beverage tax receipts for gross receipts received in December are down 1.40% over the same month in 2014. 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	
FEB	\$87,097.90	
MAR	\$91,791.17	
APR	\$82,648.55	
MAY	\$96,156.75	
JUN	\$82,551.45	
JUL	\$80,945.93	
AUG	\$88,087.96	
SEPT	\$78,118.16	



As of November 30, 2015, the City's outstanding property taxes totaled \$1,793,419.06. Of this amount, \$1,789,224.96 is from 2007 to 2015 and \$4,194.10 is from years prior to 2007. The table below shows the remaining balances as reported on the tax collector's monthly report. We are currently waiting for the update amounts from the Montgomery County Tax Assessor.

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	-\$58,170.88	\$4,194.10	\$0.00	\$1,793,419.06	-\$58,170.88
DEC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
JAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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 1/31/16			
	Monthly Activity	YTD	Budgeted Amount
Property Taxes:	305,536.55	621,943.76	875,637.00
Mixed Beverage Tax:	57,484.93	117,411.05	258,032.00
Building Permit:	44,154.00	241,419.30	401,000.00
Other Permits:	900.00	1,835.00	14,000.00
Gas Franchise:	0.00	0.00	33,100.00
Cable Franchise:	2,168.08	15,622.76	19,000.00
Telephone Franchise:	331.20	25,868.92	130,000.00
Trash Collection:	16,720.59	67,041.71	239,738.00
Recycling:	2,146.27	8,468.82	35,100.00
Code Enforcement:	0.00	0.00	1,000.00
Court Fines:	164.00	5,785.00	21,000.00
Court Fees:	154.10	2,665.70	12,000.00
Interest:	402.51	765.37	4,800.00
Leases:	1,800.00	7,200.00	21,600.00
Undesignated Revenue:	49,956.83	67,138.09	60,000.00
Proceeds/Sale of Cap. Assets:	0.00	0.00	36,000.00

The City is 33% through the fiscal year and has received 39.17% of original budgeted revenues for the General Fund, 28.94% for Hotel/Motel and 42.38% 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: 01/30/15					
	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	973,247.65	3,293,365.16	-60.83%
11 - Administration	993,757.00	993,757.00	61,616.20	291,201.00	70.70%
12 - Finance	358,197.00	358,197.00	23,522.46	113,201.46	68.40%
14 - Community Outreach	30,555.00	30,555.00	1,125.18	15,540.66	49.14%
17 - Non-Department	2,941,912.00	2,941,912.00	55,913.12	537,286.21	81.74%
21 - Emergency Management	6,140.00	6,140.00	0.00	3,891.06	36.63%
22 - Police	2,579,115.00	2,579,115.00	180,581.73	844,316.51	67.26%
23 - Municipal Court	73,992.50	73,992.50	5,062.80	23,135.34	68.73%
30 - Public Works	822,993.00	822,993.00	92,460.45	252,534.92	69.32%
31 - Swimming Pool	106,610.00	106,610.00	2,779.96	7,959.20	92.53%
32 - Parks	10,610.00	10,610.00	822.63	2,426.08	77.13%
43- Capital Projects & Infrastructure	470,967.50	470,967.50	28,203.87	111,935.16	76.23%
Fund: 130 - BUILDING PERMITS TECHNOLOGY FUND					
00 - Revenue	6,500.00	6,500.00	645.00	2,305.00	0.00%
30 - Public Works	3,940.00	3,940.00	0.00	0.00	0.00%
Fund: 140 - TRASH AND RECYCLING					
00 - Revenue	274,898.00	274,898.00	19,066.60	67,660.72	75.39%
33 - Trash & Recycling	274,838.00	274,838.00	19,708.32	75,217.05	72.63%
Fund: 200 - SPECIAL REVENUE					
00 - Revenue	1,280,245.00	1,280,245.00	77,091.18	370,556.47	-71.06%
45 - Hotel / Motel	634,111.02	634,111.02	44,411.05	154,749.01	75.60%
Fund: 300 - DEBT SERVICE					
00 - Revenue	2,383,306.00	2,383,306.00	269,823.50	529,261.14	-77.79%
80 - Debt Service	2,383,306.00	2,383,306.00	0.00	3,125.00	99.87%
Fund: 400 - CAPITAL PROJECTS GENERAL FUND					
00 - Revenue	1,184,962.00	1,184,962.00	40,510.51	237,429.34	79.96%
45- Capital Purchases/Projects Hotel & Motel	100,000.00	100,000.00	3,687.96	0.00	100.00%
60 - Capital Purchases/Projects General Fund	902,967.00	902,967.00	199,865.11	428,612.06	52.53%
61 - Capital Purchases/Projects Water & Sewer	281,995.00	281,995.00	6,760.00	0.00	100.00%
Fund: 500 - DESIGNATED COURT FUNDS					
00 - Revenue	0.00	0.00	14.00	293.05	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	177,020.40	1,123,559.26	-57.62%
50 - Water & Sewer	2,459,871.00	2,459,871.00	74,733.37	323,552.45	86.85%
51 - Utility Billing	31,234.00	31,234.00	1,703.62	8,005.31	74.37%

FINANCIAL

The table below shows the account balances for all City bank accounts as of January 31, 2015.

City of Shenandoah Bank Accounts			
Ending Balances as of January 31, 2015			
General Fund		Water/Sewer Fund	
Wells Fargo		Wells Fargo	3,466,554.03
Checking	4,282,117.14	Texpool	32,631.57
Court Cash Bond	1,408.03		
Texpool Transfer	173.45	MDD	
Municipal Court	100,282.70	Wells Fargo	4,330,061.23
Texpool	194,104.21	TexPool	1,092,522.55
Equipment Replacement Fund		Payroll Fund	
Wells Fargo	270,894.25	Wells Fargo	19.43
Hotel/Motel Fund		Land Trust Fund	
Wells Fargo	1,385,694.76	Woodforest	3,493.75
TexPool	205,431.07	Bonds	
Debt Service Fund		Texpool	
TexPool	14,658.93	2007 Bond	-
Capital Projects Fund		2009 CO	-
Wells Fargo	1,339,820.67	2009 GO	-
		2011 GO	48,681.75

As of January 31, 2016 the City has \$16,953,599.31 in pledged securities with BNY Mellon which is 102% of all balances held in Wells Fargo.

UTILITY BILLING

Below is a snapshot of utility billing activity

Utility Billing			
	December 2015	January 2016	Month-to-Month % Change
Total Active Customer/Accounts	1,174	1,176	0.2%
Number of New Customers	13	11	-15.4%
Total Deposits on File	\$101,794.80	\$98,694.80	-3.0%
Monthly Total On-Line Payments	236	248	5.1%
Auto Bank Draft Members	143	147	2.8%
Electronic Banking Bill Pay	237	234	-1.3%
% Members Paying Electronically	52.5%	53.5%	1.9%
Deposit Refund	\$902.14	\$3,944.04	337.2%
Deposits Applied to Account Balances	\$1,275.00	\$73.12	-94.3%
Total Account Closed	75	68	-9.3%
Balance of Closed Accounts	\$11,668.29	\$12,216.66	4.7%
Total Past Due Balance	\$35,959.64	\$36,598.58	1.8%
Late Fee Assessed	\$3,178.96	\$3,167.50	-0.4%

MUNICIPAL COURT

In January there were no new cases for code enforcement filed in the court. The City has collected \$348.00 in fines and fees this month. To date, there are 6,146 outstanding cases with a balance of \$1,609,713.84. Of the 6,146 cases, 2,069 (\$581,872.96) are from 2007 to 2015; 4,077 (\$1,027,840.88) are prior to 2007. The graph below shows the case count and value.

Status of Outstanding Cases September 2014 to Present								
	Cases 2007 to Present	Dollar Value	Cases Prior to 2007	Dollar Value	Total Cases	Case Count Change	Total Dollar Value	Total Dollar Value Change
JAN	2,169	\$ 610,457.96	4,128	\$ 1,041,756.88	6,297	18	\$1,652,214.84	\$5,357.10
FEB	2,152	\$ 605,730.56	4,114	\$ 1,037,661.88	6,266	31	\$1,643,392.44	\$8,822.40
MAR	2,148	\$ 604,512.46	4,109	\$ 1,036,082.88	6,257	9	\$1,640,595.34	\$2,797.10
APR	2,144	\$ 603,068.06	4,101	\$ 1,034,116.88	6,245	12	\$1,637,184.94	\$3,410.40
MAY	2,140	\$ 601,972.86	4,099	\$ 1,033,542.88	6,239	6	\$1,635,515.74	\$1,669.20
JUN	2,138	\$ 601,329.66	4,099	\$ 1,033,542.88	6,237	2	\$1,634,872.54	\$643.20
JUL	2,120	\$ 596,274.54	4,088	\$ 1,033,542.88	6,208	29	\$1,626,398.42	\$8,474.12
AUG	2,117	\$ 595,660.14	4,088	\$ 1,033,542.88	6,205	3	\$1,625,984.02	\$414.40
SEPT	2,100	\$ 591,254.64	4,088	\$ 1,030,473.88	6,188	17	\$1,621,728.52	\$4,255.50
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

The court technology fee is a \$4.00 fee added to most criminal convictions. The fee is designed to help courts enhance technology. In December 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	\$168.00
Total Expenses		\$4,359.45	\$0.00	\$1,708.52	\$0.00	\$3,345.89	\$0.00
Total		\$12,351.96	\$13,537.33	\$12,746.22	\$13,413.84	\$10,595.54	\$10,763.54

CUSTOMER SERVICE

Below is a snapshot of front desk activity:

Front Desk Activity Month to Month Comparison													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN
Phone Calls Handled	1,525	1,278	1,638**	1,775	1,545	1,638	1,605	1,637	1,619	1,799	1,567	1,522	1,686
Permits Issued	72	63	96	102	66	91	59	81	89	91	90	63	92
Plans Processed	54	53	53	65	51	76	59	81	60	88	53	64	72
Inspections Scheduled	339	416	467	500	405	398	411	427	502	523	472	453	463
E-Gov Requests Submitted	76*	78*	66*	73*	73*	64*	78*	93*	94*	99*	68*	76*	81*
Payments Processed	578	588	793**	610	583	652	629	632	581	636	582	615	665
Warrants Issued	0	1	0	0	2	0	1	9	7	0	0	2	2
Court Cases Set	0	1	0	3	2	9	5	2	2	0	0	0	0
Certificates of Occupancy	9	11	2	11	9	9	11	11	5	10	3	10	13

* Increase E-GOV due to tracking plan review

**Increase phone calls due to NCAA ticket sales

SUBMITTED BY: Jennifer Calvert, Director of Finance

