

COUNCIL MONTHLY REPORT



DEPARTMENT: FINANCE

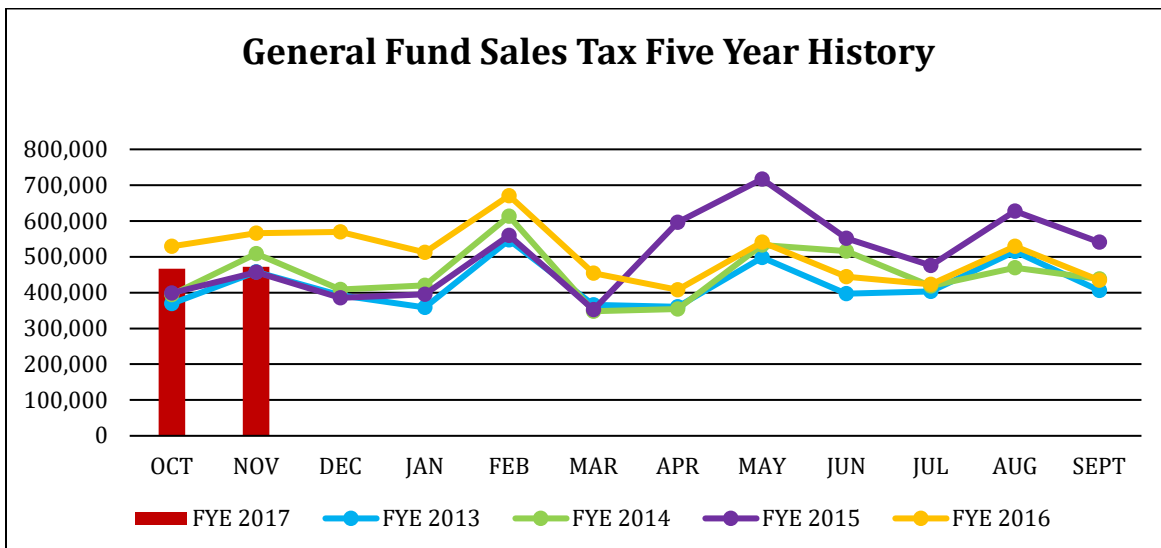
MONTH: OCTOBER 2016

REVENUE

Sales tax receipts received in September, reported in November are down 16.57% 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 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	
JAN	358,544.76	420,523.80	395,068.35	511,995.45	
FEB	546,714.39	613,223.58	559,795.01	670,777.67	
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	
TOTAL	5,069,895.46	5,421,966.98	6,056,116.47	6,080,798.46	939,253.56

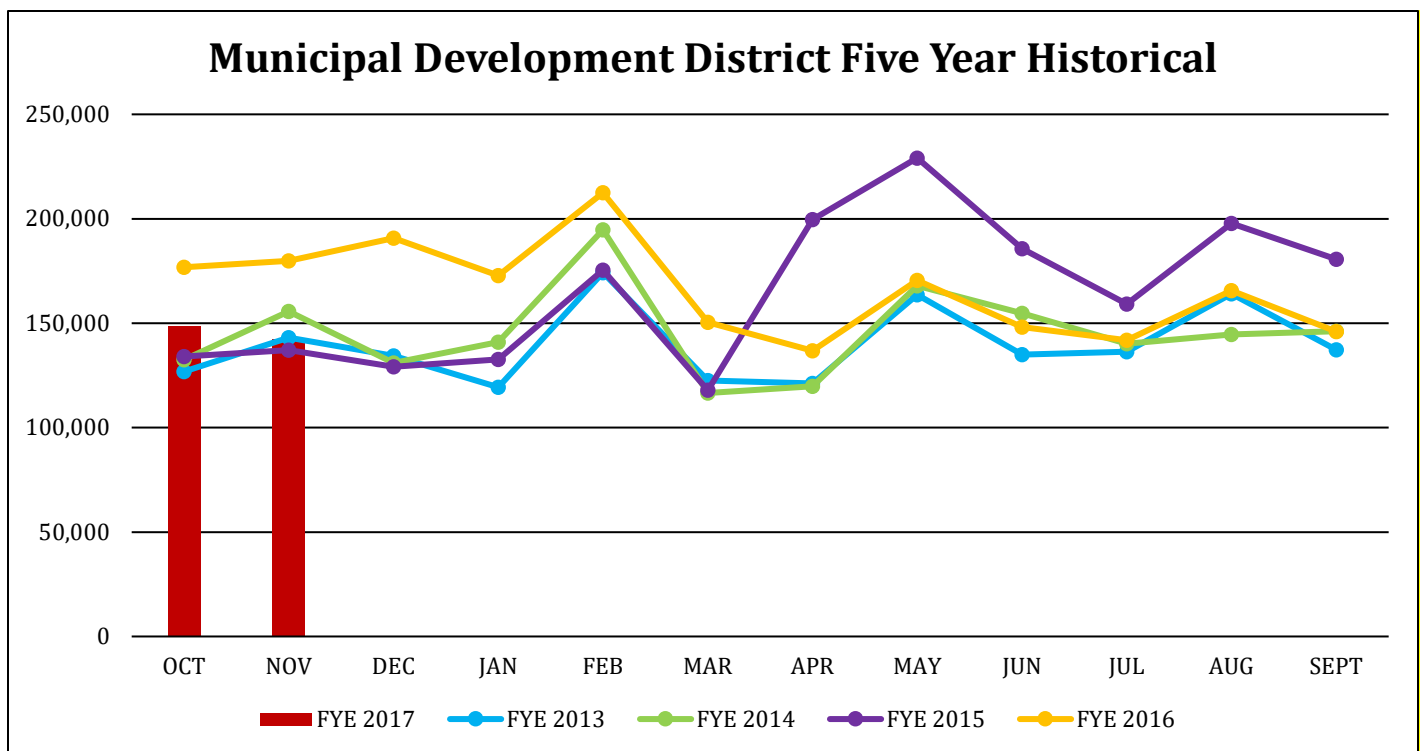
The chart below plots a five year history of sales tax revenue from the 2012-2013 fiscal year to the current fiscal year.



For the Shenandoah Municipal Development District (MDD) sales tax receipts received in September, reported in November are down 16.57% over the same month in 2015. 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.

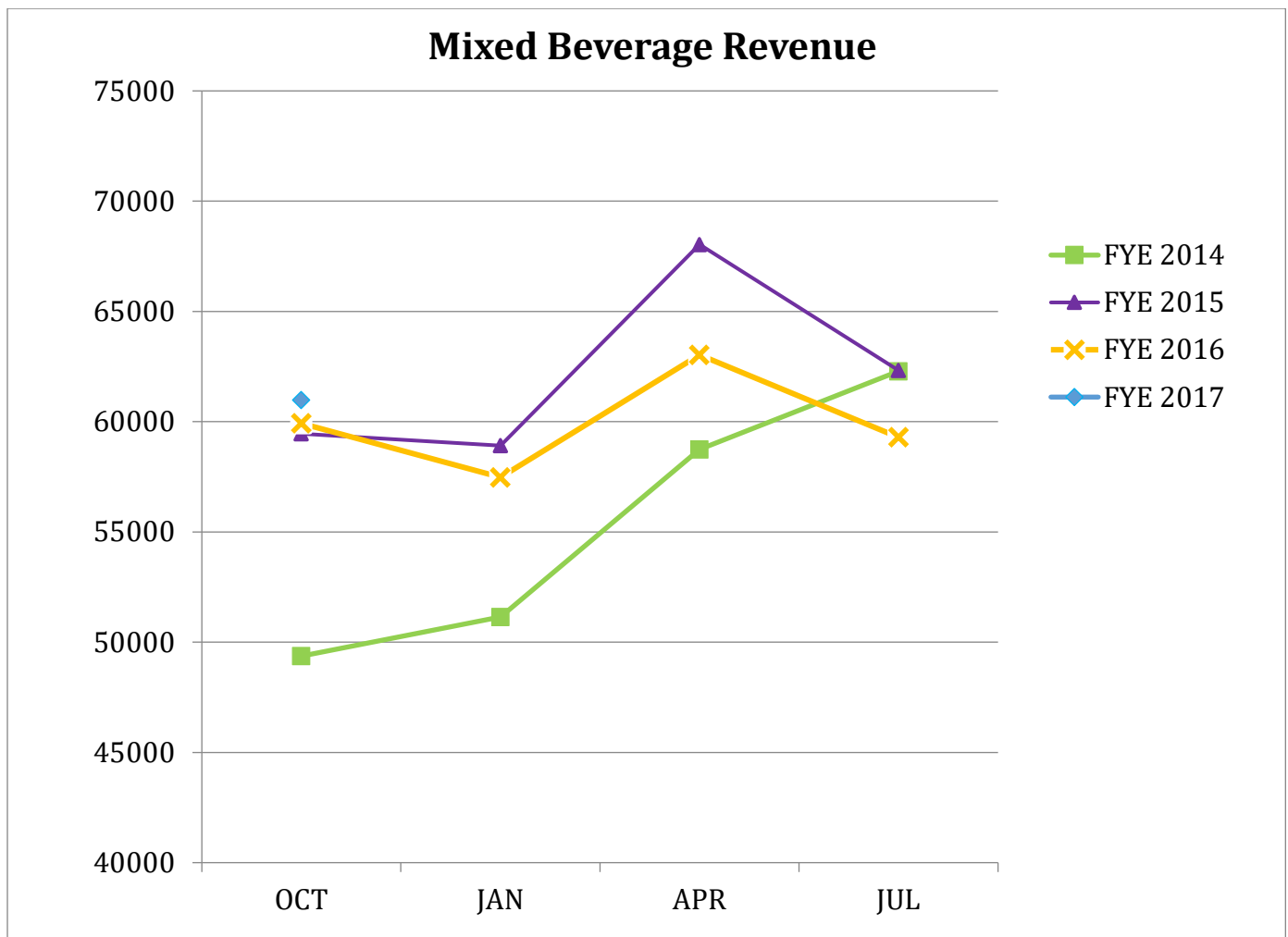
Municipal Development District Sales Tax Report					
	Sales Tax FY 2012-2013	Sales Tax FY 2013-2014	Sales Tax FY 2014-2015	Sales Tax FY 2015-2016	Sales Tax FY 2016-2017
OCT	126,891.50	132,531.91	134,121.98	176,792.05	148,740.99
NOV	143,100.77	155,593.35	137,039.48	179,873.46	142,252.94
DEC	134,331.77	130,963.08	129,069.45	190,743.79	
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	290,993.93

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

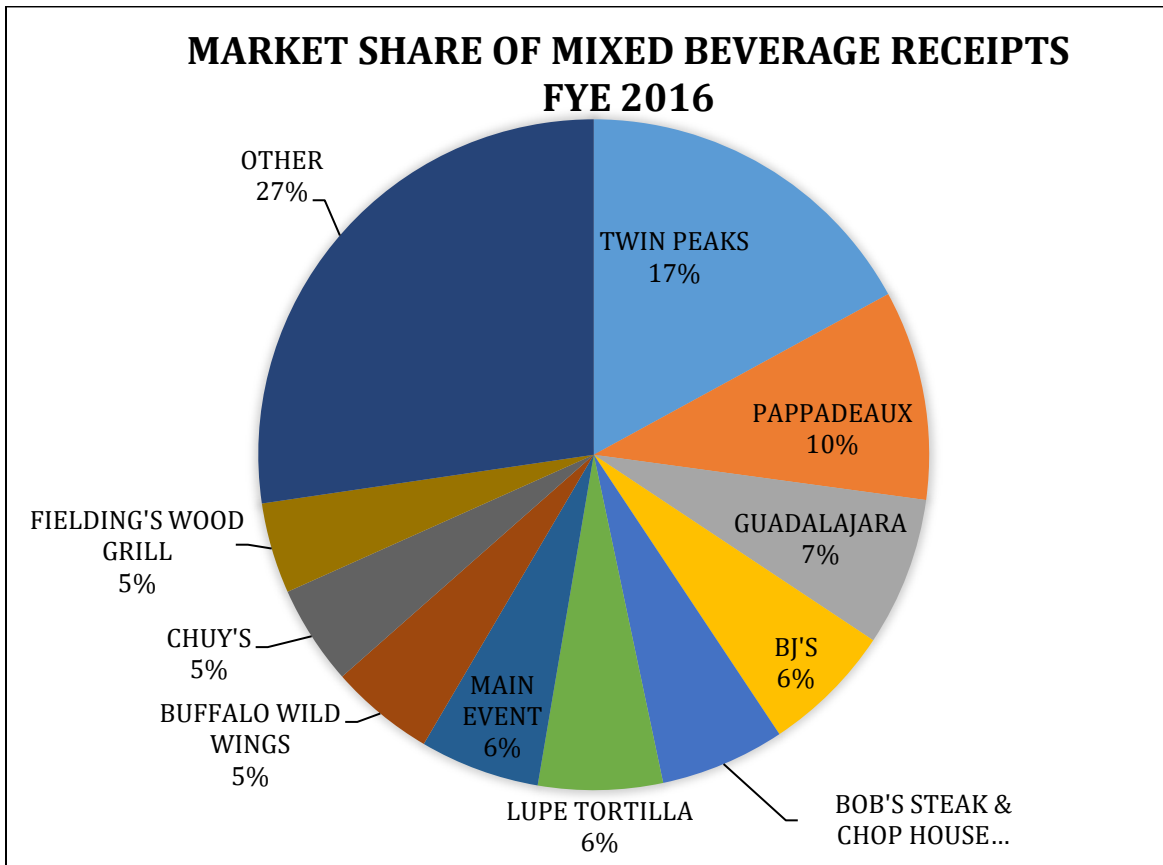
Mixed Beverage Revenue				
	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017
OCT	49,367.66	59,453.27	59,926.12	60,986.07
JAN	51,138.78	58,912.43	57,476.93	
APR	58,740.02	68,036.47	63,028.71	
JUL	62,287.56	62,318.74	59,294.13	
Total	221,534.02	248,720.91	239,725.89	60,986.07



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 September, reported in October, were \$93,006.06. 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 25 restaurants listed, 16 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.

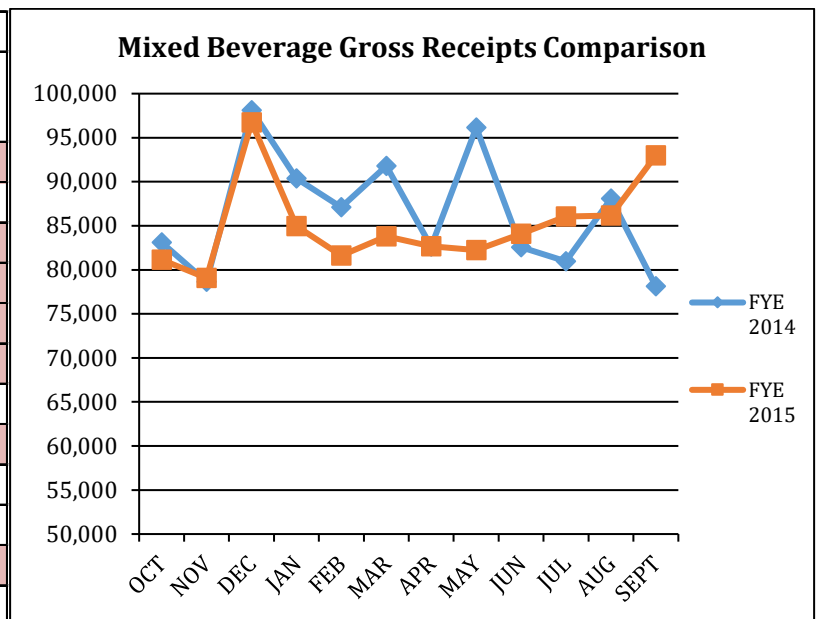
Mixed Beverage Monthly Sales Revenue by Vendor			
	Sept FYE 2015	Sept FYE 2016	Difference
TWIN PEAKS	16,229.34	16,142.57	-86.77
PAPPADEAUX	7,495.75	9,049.28	1,553.53
PAPPASITOS	0.00	9,014.98	9,014.98
MAIN EVENT	5,203.82	5,733.59	529.77
GUADALAJARA	5,667.79	5,719.92	52.13
BJ'S	5,268.27	5,291.32	23.05
CHUY'S	4,752.71	5,211.05	458.34
LUPE TORTILLA	4,577.70	5,106.53	528.83
BUFFALO WILD WINGS	5,546.39	4,878.94	-667.45
BOB'S STEAK & CHOP HOUSE	5,228.68	4,656.29	-572.39
FIELDING'S WOOD GRILL	3,171.31	3,366.14	194.83
SALTGRASS STEAKHOUSE #18	2,944.24	3,111.74	167.50
MI RANCHO	2,583.38	3,056.67	473.29
HOOTERS	2,083.23	2,039.88	-43.35
BABIN'S SEAFOOD HOUSE # 3	1,677.68	1,931.54	253.86
OUTBACK STEAKHOUSE	1,628.97	1,635.47	6.50
RED LOBSTER #6284	1,351.92	1,272.93	-78.99
EL BOSQUE	1,292.43	1,241.84	-50.59
BUCA DE BEPPO	1,243.11	1,032.73	-210.38
CASA MEDINA	951.93	787.78	-164.15
RED ROBIN	804.60	693.71	-110.89
JOHNNY'S ITALIAN STEAK HOUSE	0.00	652.24	652.24
ANOTHER BROKEN EGG CAFE	425.45	595.96	170.51
COURTYARD - SHENANDOAH	315.03	426.12	111.09
GURI DO SUL STEAKHOUSE	275.77	356.84	81.07
TOTAL	80,719.50	93,006.06	12,286.56

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 73% of the market share and the additional 15 companies titled as other, which hold 27% of the market share. This chart only shows the total receipts received for fiscal year 2016.



Mixed Beverage tax receipts for gross receipts received in September are up 15.22% 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 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	\$85,549.97	\$86,170.64
SEPT	\$80,719.50	\$93,006.06



As of October 31, 2016, the City's outstanding property taxes totaled \$1,946,773.51. Of this amount, \$1,944,705.88 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	0.00	0.00	0.00	0.00	0.00	0.00
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 October. 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 10/31/16			
	Monthly Activity	YTD	Budgeted Amount
Development Fees:	1,550.00	1,550.00	0.00
Property Taxes:	6,772.50	6,772.50	866,341.00
Mixed Beverage Tax:	60,986.07	60,986.07	242,756.00
Building Permit:	37,883.00	37,883.00	435,000.00
Other Permits:	210.00	210.00	8,000.00
Gas Franchise:	0.00	0.00	31,100.00
Electric Franchise:	0.00	0.00	259,286.00
Cable Franchise:	2,202.07	2,202.07	32,000.00
Telephone Franchise:	5,351.26	5,351.26	120,000.00
Trash Collection:	16,365.24	16,365.24	226,045.00
Recycling:	2,168.39	2,168.39	31,592.00
Code Enforcement:	0.00	0.00	0.00
Pool Use Fees:	0.00	0.00	15,114.00
Court Fines:	1,018.00	1,018.00	18,700.00
Court Fees:	351.00	351.00	12,000.00
Interest:	1,571.68	1,571.68	5,100.00
Leases:	1,800.00	1,800.00	21,600.00
Undesignated Revenue:	891.51	891.51	115,000.00
Proceeds/Sale of Cap. Assets:	0.00	0.00	51,000.00

The City is 8% through the fiscal year and has received 6.87% of original budgeted revenues for the General Fund, 6.67% for Hotel/Motel and 10.01% 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: 10/31/2016					
	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	586,999.64	586,999.64	-93.13%
11 - Administration	995,206.00	995,206.00	82,419.38	82,419.38	91.72%
12 - Finance	372,830.00	372,830.00	32,628.33	32,628.33	91.25%
14 - Community Outreach	28,365.00	28,365.00	0.00	0.00	100.00%
17 - Non-Department	2,600,670.00	2,600,670.00	327,575.15	327,575.15	87.40%
21 - Emergency Management	5,240.00	5,240.00	0.00	0.00	100.00%
22 - Police	2,846,680.00	2,846,680.00	315,102.13	315,102.13	88.93%
23 - Municipal Court	77,932.00	77,932.00	7,957.33	7,957.33	89.79%
30 - Public Works	853,302.00	853,302.00	45,864.26	45,864.26	94.63%
31 - Swimming Pool	122,076.00	122,076.00	5,002.20	5,002.20	95.90%
32 - Parks	14,510.00	14,510.00	411.64	411.64	97.16%
43- Capital Projects & Infrastructure	468,821.75	468,821.75	39,025.79	39,025.79	91.68%
Fund: 130 - BUILDING PERMITS TECHNOLOGY FUND					
00 - Revenue	0.00	0.00	595.00	595.00	0.00%
30 - Public Works	0.00	0.00	0.00	0.00	0.00%
Fund: 140 - TRASH AND RECYCLING					
00 - Revenue	259,936.88	259,936.88	18,748.89	18,748.89	-92.79%
33 - Trash & Recycling	258,432.00	258,432.00	0.00	0.00	100.00%
Fund: 200 - SPECIAL REVENUE					
00 - Revenue	1,412,400.00	1,412,400.00	94,190.48	94,190.48	-93.33%
45 - Hotel / Motel	995,385.87	995,385.87	47,477.23	47,477.23	95.23%
Fund: 300 - DEBT SERVICE					
00 - Revenue	2,345,244.00	2,345,244.00	21,578.96	21,578.96	-99.08%
80 - Debt Service	2,334,676.00	2,334,676.00	700.00	700.00	99.97%
Fund: 400 - CAPITAL PROJECTS GENERAL FUND					
00 - Revenue	184,737.00	184,737.00	15.85	15.85	-99.99%
60 - Capital Purchases/Projects General Fund	178,456.62	178,456.62	37,182.50	37,182.50	79.16%
61 - Capital Purchases/Projects Water & Sewer	1,499,075.06	1,499,075.06	0.00	0.00	100.00%
Fund: 500 - DESIGNATED COURT FUNDS					
00 - Revenue	0.00	0.00	42.00	42.00	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	265,746.83	265,746.83	-89.99%
50 - Water & Sewer	2,209,322.00	2,209,322.00	46,813.60	46,813.60	97.88%
51 - Utility Billing	34,672.00	34,672.00	1,411.95	1,411.95	95.93%

Bank Balances

The table below shows the account balances for all city bank accounts as of October 31, 2016. 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 October 31, 2016				
Wells Fargo			Texpool	
Pooled Cash	10,416,122.13		General Fund	194,622.73
Water/Sewer	2,531.73		Hotel/Motel	205,978.37
MDD	4,984,510.81		Debt Service	32,648.05
			Water/Sewer	32,720.32
			MDD	1,095,421.45
Land Trust Fund			2011 Go Bond	48,810.81
Woodforest	3,493.75			

As Of October 31, 2016 the City has \$17,169,714.80 in pledged securities with BNY Mellon which is 111% of all balances held in Wells Fargo.

UTILITY BILLING

Below is a snapshot of utility billing activity:

* The increase in deposits applied to account balances is due to deposit refunds being applied as credits to accounts instead of processing a refund check for active accounts.

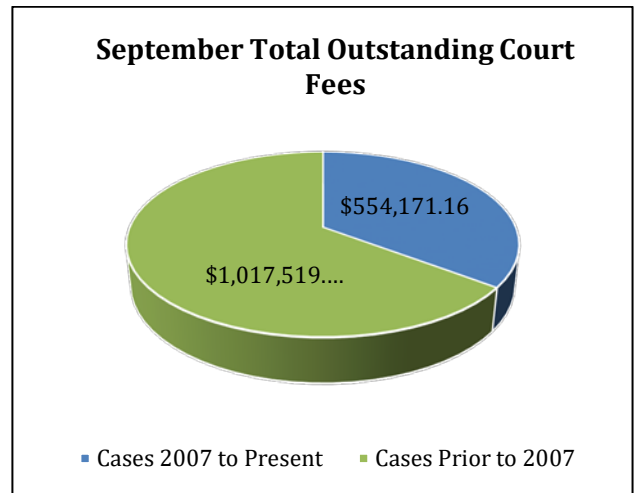
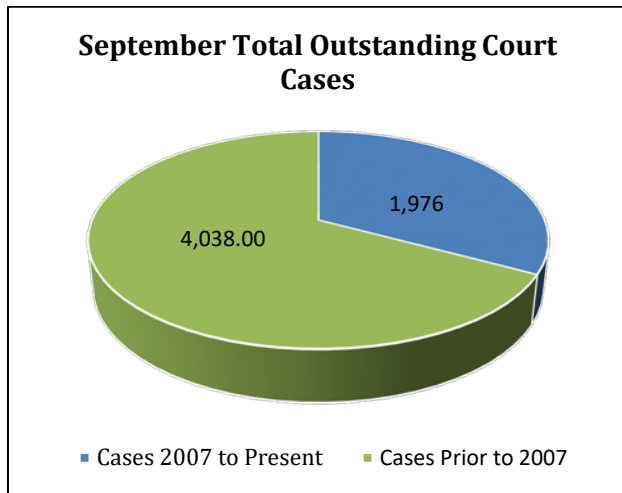
Utility Billing			
	September 2016	October 2016	Month-to-Month % Change
Total Active Customer/Accounts	1,205	1,208	0.2%
Number of New Customers	18	23	27.8%
Total Disconnects	14	9	-35.7%
Total Deposits on File	\$93,223.20	\$96,816.95	3.9%
Monthly Total On-Line Payments	257	244	-5.1%
Auto Bank Draft Members	169	172	1.8%
Electronic Banking Bill Pay	235	232	-1.3%
% Members Paying Electronically	54.9%	53.6%	-2.2%
Deposit Refund	\$1,205.72	\$154.57	-87.2%
Deposits Applied to Account Balances *	\$5,625.00	\$9,731.24	73.0%
Total Account Closed	69	62	-10.1%
Balance of Closed Accounts	\$20,526.46	\$19,411.64	-5.4%
Total Past Due Balance	\$29,031.83	\$22,189.93	-23.6%
Late Fee Assessed	\$3,200.30	\$3,024.72	-5.5%

MUNICIPAL COURT

In October there were no new cases for code enforcement filed in the court. The City has collected \$1,954.20 in fines and fees this month. To date, there are 6,014 outstanding cases with a balance of \$1,571,691.04. Of the 6,014 cases, 1,976 (\$554,171.16) are from 2007 to 2015; 4,038 (\$1,017,519.88) 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
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

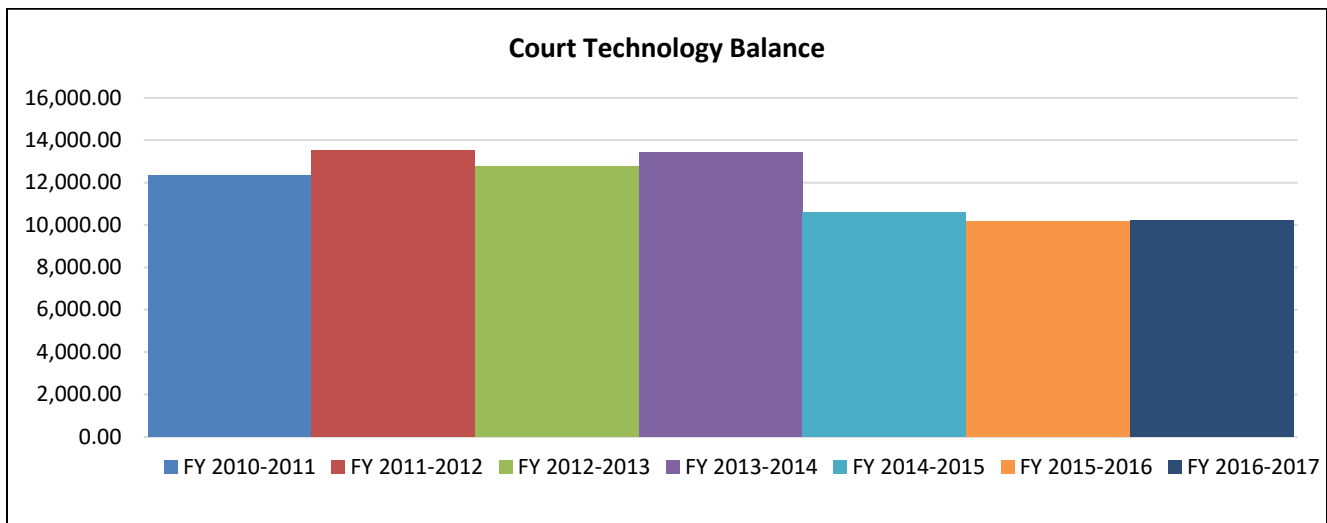
The pie charts below outlines the outstanding court cases and uncollected fees prior to 2007 and 2007 to present.



The court technology fee is a \$4.00 fee added to most criminal convictions. The fee is designed to help courts enhance technology. In October 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	FY 2016-2017
Total Revenue	13,730.29	2,981.12	1,185.37	917.41	667.62	527.59	523.61	28.00
Total Expenses		4,359.45	0.00	1,708.52	0.00	3,345.89	933.75	0
Total		12,351.96	13,537.33	12,746.22	13,413.84	10,595.54	10,185.40	10,213.40

The chart below shows the court technology balance comparison for the last six year: FY 2010 to FY 2016. As of October 2016 the Court Technology fee is down 3.8% over the same month in 2015.



CUSTOMER SERVICE

Below is a snapshot of front desk activity:

Front Desk Activity												
	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT
Phone Calls Handled	1,567	1,522	1,686	1,596	1,627	1,632*	1,333*	1,647	1,686	1,682	1,598*	1,646
Permits Issued	90	63	92	77	76	61**	67**	67	95	90	83	95
Plans Processed	53	64	72	55	49	66	59	60	51	78	68	67
Inspections Scheduled	472	453	463	498	504	378**	284**	399	355	411	361	386
E-Gov Requests Submitted	68	76	81	71	97	83	92	105	87	114	98	103
Payments Processed	582	615	665	557	611	513	541	591	561	637	553	631
Warrants Issued	0	2	2	0	2	0	0	5	0	0	2	0
Court Cases Set	0	0	0	2	2	0	0	0	0	2	0	0
Certificates of Occupancy	3	10	13	10	16	16	12	14	25	15	9	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

Finance Department