

COUNCIL MONTHLY REPORT



DEPARTMENT: FINANCE

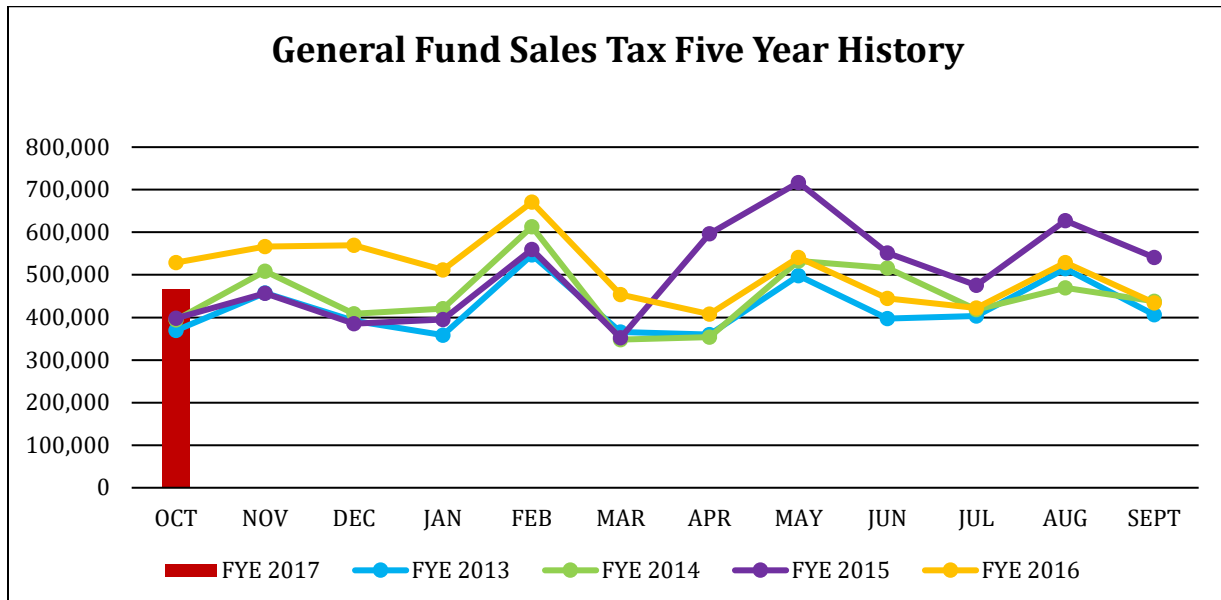
MONTH: SEPTEMBER 2016

REVENUE

Sales tax receipts received in August, reported in October are down 12% 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.

	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	
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	466,912.55

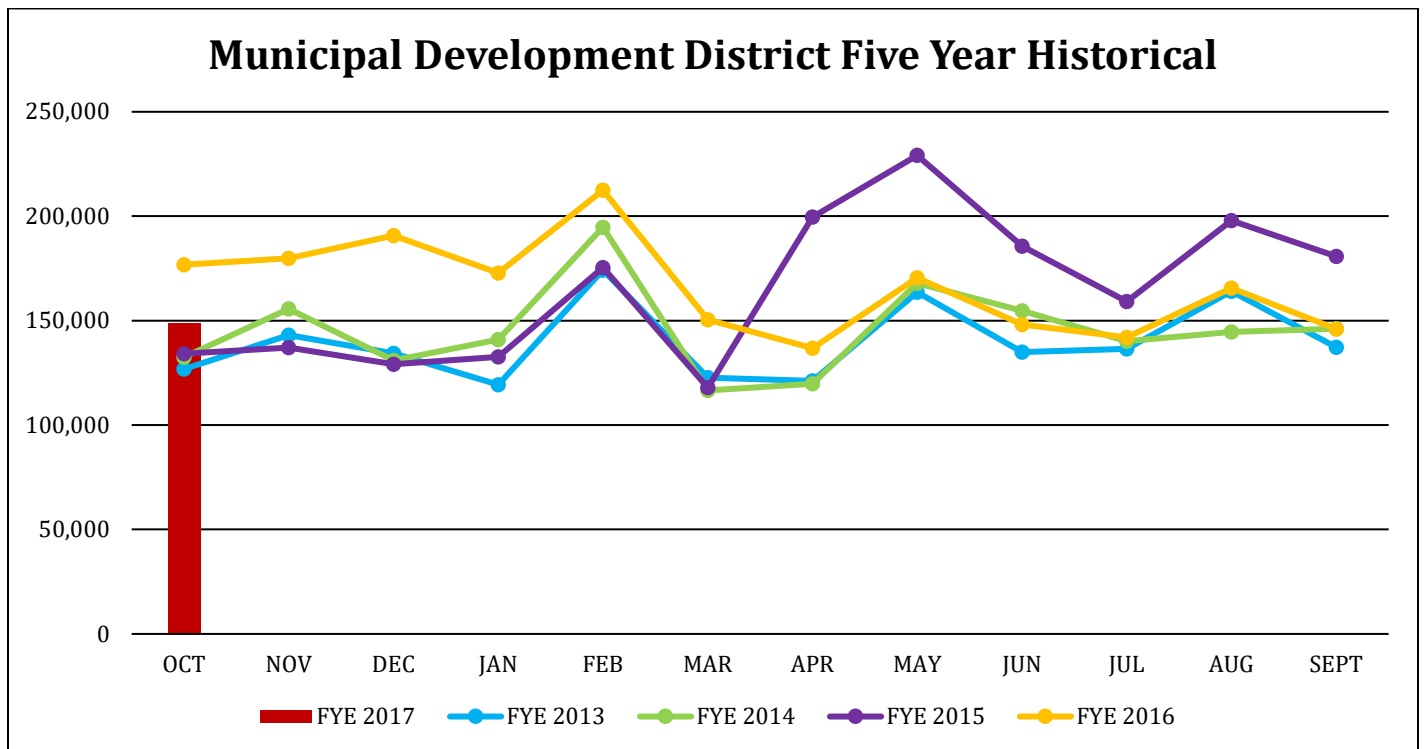
The chart below plots a five year history of sales tax revenue from the 2012-2013 fiscal year to the current fiscal year.



For the Shenandoah Municipal Development District (MDD) sales tax receipts received in August, reported in October are down 15.87% 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.

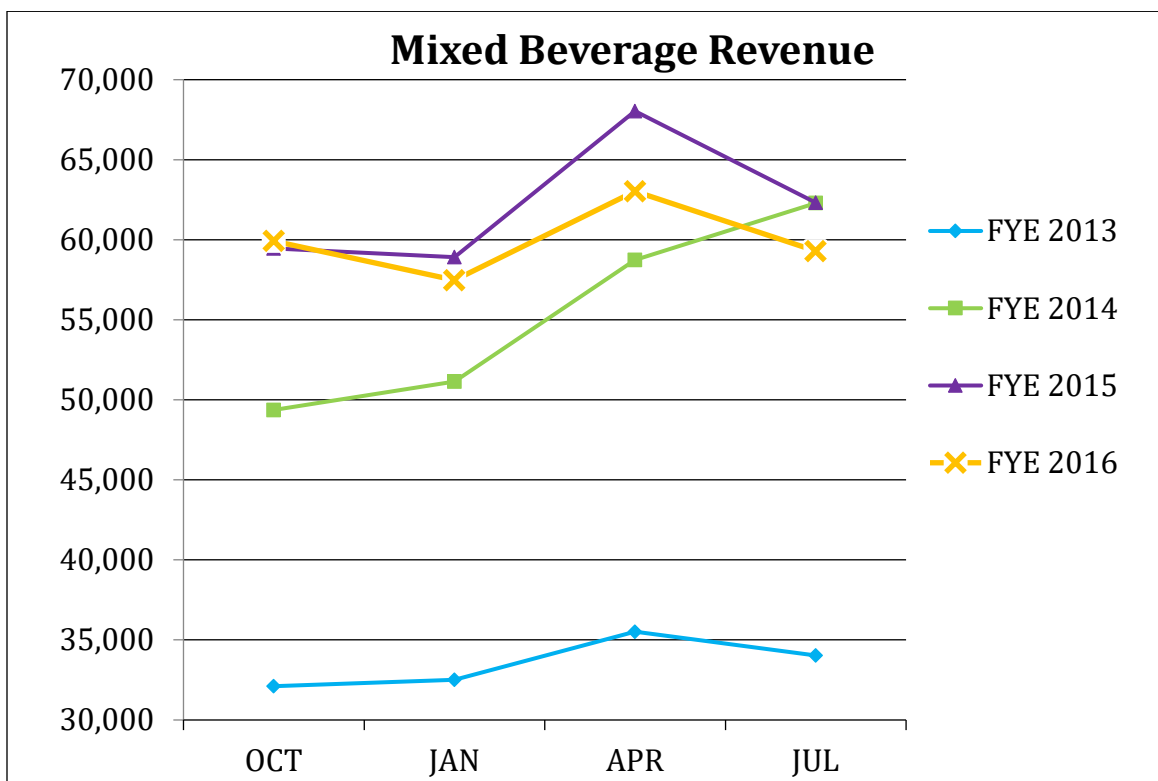
Municipal Development District Sales Tax Report					
	Sales Tax FY 2012-2013	Sales Tax FY 2013-2014	Sales Tax FY 2014-2015	Sales Tax FY 2015-2016	Sales Tax FY 2016-2017
OCT	126,891.50	132,531.91	134,121.98	176,792.05	148,740.99
NOV	143,100.77	155,593.35	137,039.48	179,873.46	
DEC	134,331.77	130,963.08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

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 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. Decreases from the previous year are shown in red.

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

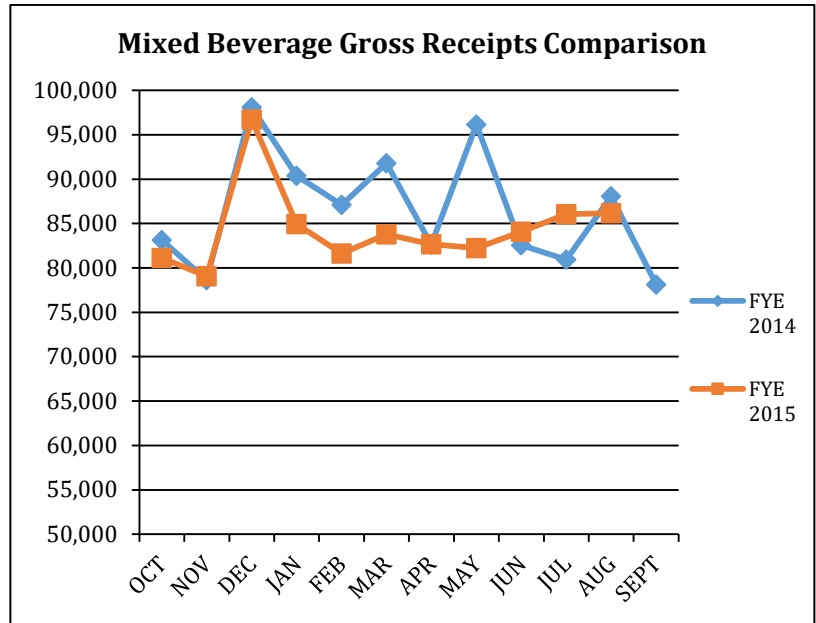


The State Comptroller will continue to publish Mixed Beverage Gross Receipts tax receipts for individual permit holders, however, it will not do the same for Mixed Beverage Sales tax receipts. Gross Receipts for August, reported in September, were \$86,170.64. The table shows that Twin Peaks receives a significant amount of mixed beverage sales receipts over the City's previous top producer, Pappadeaux Seafood. Out of the 24 restaurants listed, 12 had an increase over the same month last year. Taxpayers are listed in descending order of monthly receipts.

Mixed Beverage Monthly Sales Revenue by Vendor			
	August FYE 2015	August FYE 2016	Difference
TWIN PEAKS	15,106.49	15,320.89	214.40
PAPPADEAUX	9,047.14	8,564.81	-482.33
GUADALAJARA	6,466.30	6,980.06	513.76
BOB'S STEAK & CHOP HOUSE	6,138.13	5,055.82	-1,082.31
BJ'S	6,052.64	5,864.71	-187.93
BUFFALO WILD WINGS	5,282.61	4,466.22	-816.39
LUPE TORTILLA	4,894.14	5,295.74	401.60
MAIN EVENT	4,671.10	5,685.82	1,014.72
CHUY'S	4,550.43	4,741.05	190.62
FIELDING'S WOOD GRILL	4,063.01	3,963.25	-99.76
SALTGRASS STEAKHOUSE #18	3,422.02	3,465.97	43.95
MI RANCHO	2,902.90	3,233.75	330.85
HOOTERS	2,085.84	2,186.21	100.37
BABIN'S SEAFOOD HOUSE # 3	2,022.73	2,135.96	113.23
OUTBACK STEAKHOUSE	1,533.89	1,356.81	-177.08
BUCA DE BEPPO	1,463.01	1,298.39	-164.62
EL BOSQUE	1,409.07	1,236.35	-172.72
RED LOBSTER #6284	1,151.79	1,133.57	-18.22
CASA MEDINA	958.90	896.79	-62.11
RED ROBIN	958.16	800.65	-157.51
GURI DO SUL STEAKHOUSE	517.84	515.76	-2.08
ANOTHER BROKEN EGG CAFE	452.18	527.75	75.57
COURTYARD - SHENANDOAH	399.65	614.45	214.80
HOLIDAY INN HOTEL	0.00	829.86	829.86
TOTAL	85,549.97	86,170.64	620.67

Mixed Beverage tax receipts for gross receipts received in August are down 2.18% 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	88,087.96	86,170.64
SEPT	78,118.16	



As of September 30, 2016, the City's outstanding property taxes totaled \$42,833.32. Of this amount, \$39,893.78 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	39,893.78	-536.25	2,939.54	0.00	42,833.32	-536.25

The table below shows other revenue receipts for the month of September. 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 9/30/16			
	Monthly Activity	YTD	Budgeted Amount
Property Taxes:	(2,814.23)	954,204.14	875,637.00
Mixed Beverage Tax:	0.00	239,733.89	258,032.00
Building Permit:	43,377.96	542,591.65	401,000.00
Other Permits:	335.00	5,545.00	14,000.00
Electric Franchise:	258,466.92	258,466.92	259,286.00
Gas Franchise:	0.00	30,785.24	33,100.00
Cable Franchise:	0.00	36,165.67	19,000.00
Telephone Franchise:	0.00	124,674.87	130,000.00
Trash Collection:	15,332.91	206,203.92	239,738.00
Recycling:	2,318.85	26,414.96	35,100.00
Code Enforcement:	0.00	0.00	1,000.00
Pool Use Fees:	588.11	15,987.81	13,350.00
Court Fines:	143.00	18,039.60	21,000.00
Court Fees:	54.00	9,285.71	12,000.00
Interest:	61.32	3,454.64	4,800.00
Leases:	1,800.00	21,600.00	21,600.00
Undesignated Revenue:	1,305.30	139,657.04	60,000.00
Proceeds/Sale of Cap. Assets:	0.00	17,000.00	36,000.00

The City is 100% through the fiscal year and has received 109.26% of original budgeted revenues for the General Fund, 95.09% for Hotel/Motel and 98.68% 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: 09/30/2016					
	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	737,644.59	9,187,502.04	9.26%
11 - Administration	993,757.00	993,757.00	120,441.46	962,067.01	3.19%
12 - Finance	358,197.00	358,197.00	36,571.69	347,438.42	3.00%
14 - Community Outreach	30,555.00	30,555.00	1,495.57	21,880.46	28.39%
17 - Non-Department	2,941,912.00	2,941,912.00	65,375.85	3,062,528.93	-4.10%
21 - Emergency Management	6,140.00	6,140.00	14,626.04	18,828.88	-206.66%
22 - Police	2,579,115.00	2,579,115.00	229,734.20	2,408,271.64	6.62%
23 - Municipal Court	73,992.50	73,992.50	5,198.79	68,156.35	7.89%
30 - Public Works	822,993.00	822,993.00	73,128.10	748,877.86	9.01%
31 - Swimming Pool	106,610.00	106,610.00	6,751.62	102,022.14	4.30%
32 - Parks	10,610.00	10,610.00	1,697.77	8,775.47	17.29%
43 - Capital Projects & Infrastructure	470,967.50	470,967.50	24,959.62	349,675.02	25.75%
Fund: 130 - BUILDING PERMITS TECHNOLOGY FUND					
00 - Revenue	6,500.00	6,500.00	445.10	6,095.84	-6.22%
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	17,854.73	226,441.18	-17.63%
33 - Trash & Recycling	274,838.00	274,838.00	19,317.54	228,029.20	17.03%
Fund: 200 - SPECIAL REVENUE					
00 - Revenue	1,280,245.00	1,280,245.00	167,434.25	1,217,334.98	-4.91%
45 - Hotel / Motel	634,111.02	634,111.02	45,284.34	654,558.19	-3.22%
Fund: 300 - DEBT SERVICE					
00 - Revenue	2,383,306.00	2,383,306.00	3,119.72	2,264,962.61	-4.97%
80 - Debt Service	2,383,306.00	2,383,306.00	0.00	2,354,804.93	1.20%
Fund: 400 - CAPITAL PROJECTS GENERAL FUND					
00 - Revenue	1,184,962.00	1,184,962.00	15.19	1,019,629.28	-13.95%
60 - Capital Purchases/Projects General Fund	902,967.00	902,967.00	60,096.14	1,858,894.46	-105.87%
61 - Capital Purchases/Projects Water & Sewer	281,995.00	281,995.00	6,677.64	299,824.89	-6.32%
Fund: 500 - DESIGNATED COURT FUNDS					
00 - Revenue	0.00	0.00	0.00	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	253,141.20	2,616,355.18	-1.32%
50 - Water & Sewer	2,459,871.00	2,459,871.00	104,670.63	2,030,933.86	17.44%
51 - Utility Billing	31,234.00	31,234.00	956.08	30,629.66	1.93%

Bank Balances

The table below shows the account balances for all City bank accounts as of September 30, 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 September 30, 2016			
General Fund		Water/Sewer Fund	
Wells Fargo		Wells Fargo	2,090.80
Checking	10,633,949.29	Texpool	32,709.45
Court Cash Bond	-	MDD	
Texpool Transfer	-	Wells Fargo	4,842,346.83
Municipal Court	-	TexPool	
Texpool	194,558.91	Payroll Fund	
Equipment Replacement Fund		Wells Fargo	897.20
Wells Fargo	-	Land Trust Fund	
Hotel/Motel Fund		Woodforest	3,493.75
Wells Fargo	18.13	Bonds	
TexPool	205,911.17	Texpool	
Debt Service Fund		2007 Bond	-
TexPool	32,637.19	2009 CO	-
Capital Projects Fund		2009 GO	-
Wells Fargo	-	2011 GO	48,794.96

As of September 31, 2016 the City has \$17,229,966.57 in pledged securities with BNY Mellon which is 111% of all balances held in Wells Fargo.

Insurance

Texas Municipal League Intergovernmental Risk Pool (TMLIRP) recently provided the quarterly Claim Experience Report and for the 2015-2016 FY the following was reported:

- Zero Workers Compensation claims;
- Zero General Liability claims (4th year in a row);
- Zero Law Enforcement claims (3rd year in a row, 11th year in a row no losses);
- Zero Errors & Omissions claims (6th year in a row no losses);
- Zero Property claims;
- 3 auto claims with a 27.9% loss ratio;

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.

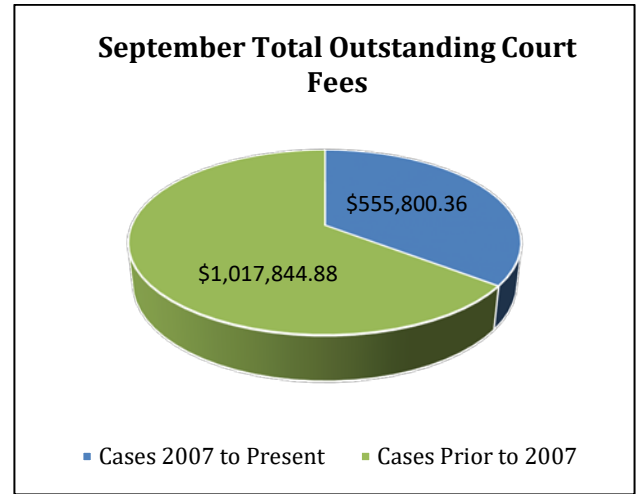
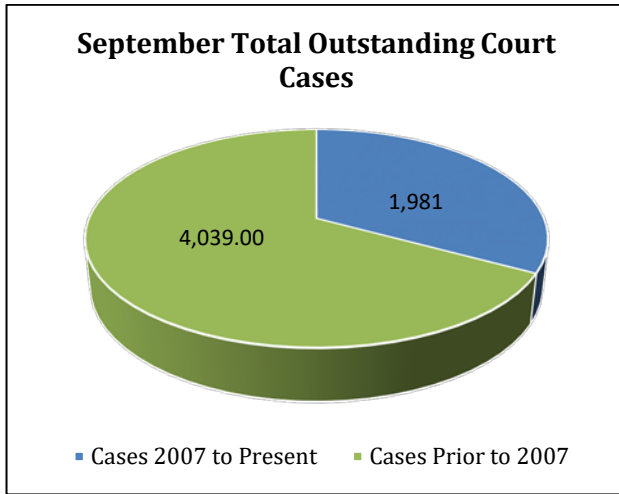
Utility Billing			
	August 2016	September 2016	Month-to-Month % Change
Total Active Customer/Accounts	1,201	1,205	0.3%
Number of New Customers	33	18	-45.5%
Total Disconnects	20	14	-30.0%
Total Deposits on File	\$89,246.14	\$93,223.20	4.5%
Monthly Total On-Line Payments	248	257	3.6%
Auto Bank Draft Members	166	169	1.8%
Electronic Banking Bill Pay	240	235	-2.1%
% Members Paying Electronically	54.5%	54.9%	0.7%
Deposit Refund	\$6,180.90	\$1,205.72	-80.5%
Deposits Applied to Account Balances *	\$875.54	\$5,625.00	542.5%
Total Account Closed	83	69	-16.9%
Balance of Closed Accounts	\$14,072.42	\$20,526.46	45.9%
Total Past Due Balance	\$18,166.46	\$29,031.83	59.8%
Late Fee Assessed	\$2,937.85	\$3,200.30	8.9%

MUNICIPAL COURT

In September there were no new cases for code enforcement filed in the court. The City has collected \$223.00 in fines and fees this month. To date, there are 6,020 outstanding cases with a balance of \$1,573,645.24. Of the 6,020 cases, 1,981 (\$555,800.36) are from 2007 to 2015; 4,039 (\$1,017,844.88) 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

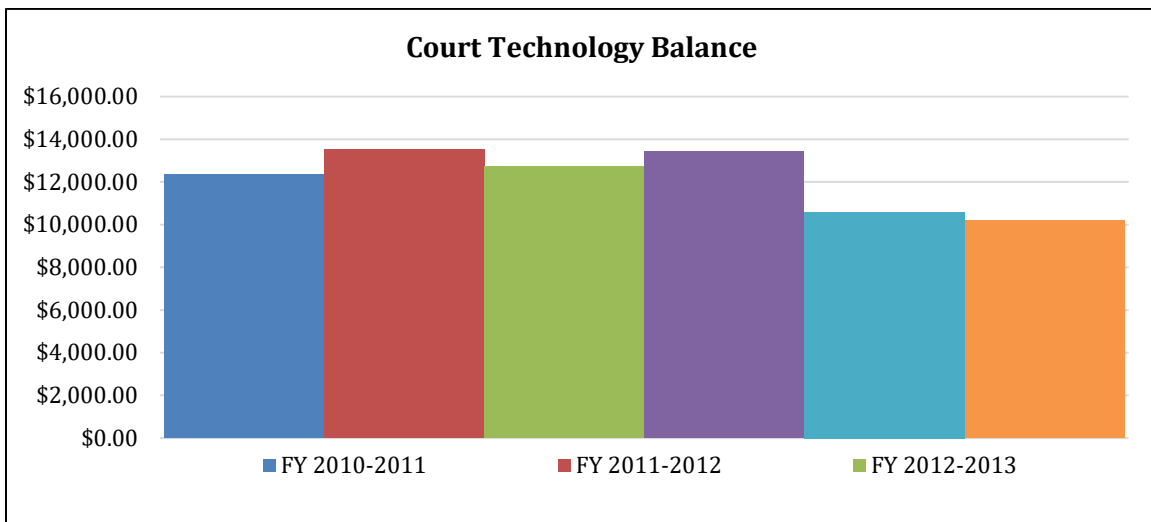
The pie charts below outlines the outstanding court cases and uncollected fees prior to 2007 and 2007 to present.



The court technology fee is a \$4.00 fee added to most criminal convictions. The fee is designed to help courts enhance technology. In September 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

The chart below shows the court technology balance comparison for the last six year: FY 2010 to FY 2016. As of September 2016 the Court Technology fee is down 3% over the same month in 2015.



CUSTOMER SERVICE

Below is a snapshot of front desk activity:

Front Desk Activity												
	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP
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	1,598*
Permits Issued	91	90	63	92	77	76	61**	67**	67	95	90	83
Plans Processed	88	53	64	72	55	49	66	59	60	51	78	68
Inspections Scheduled	523	472	453	463	498	504	378**	284**	399	355	411	361
E-Gov Requests Submitted	99	68	76	81	71	97	83	92	105	87	114	98
Payments Processed	636	582	615	665	557	611	513	541	591	561	637	553
Warrants Issued	0	0	2	2	0	2	0	0	5	0	0	2
Court Cases Set	0	0	0	0	2	2	0	0	0	0	2	0
Certificates of Occupancy	10	3	10	13	10	16	16	12	14	25	15	9

*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

