

COUNCIL MONTHLY REPORT



DEPARTMENT: FINANCE

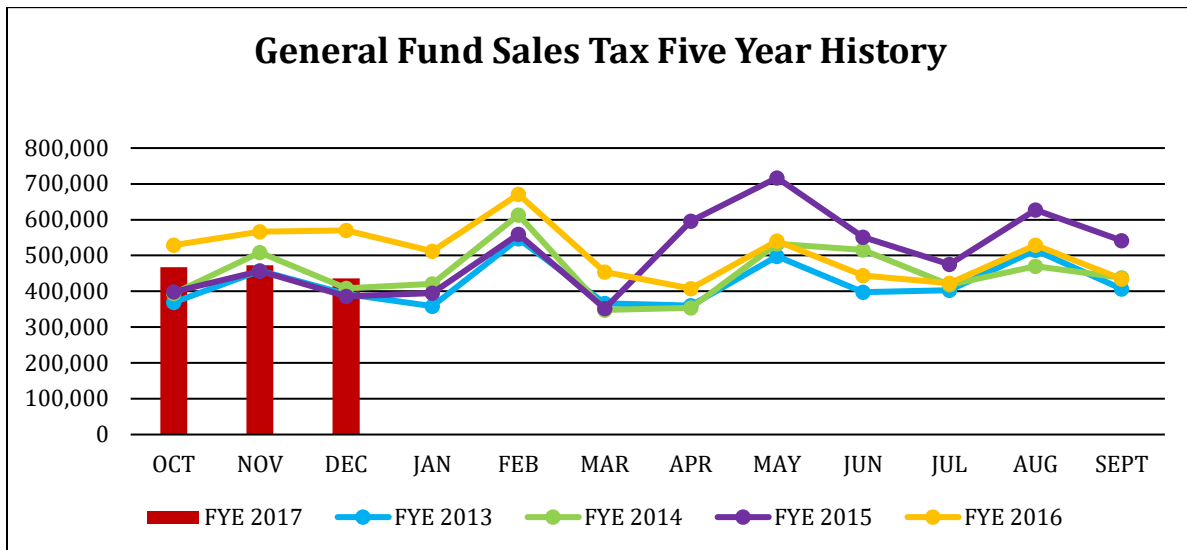
MONTH: NOVEMBER 2016

REVENUE

Sales tax receipts received in September, reported in December are down 23.46% over the same month in 2015. 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	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	
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	1,375,412.67

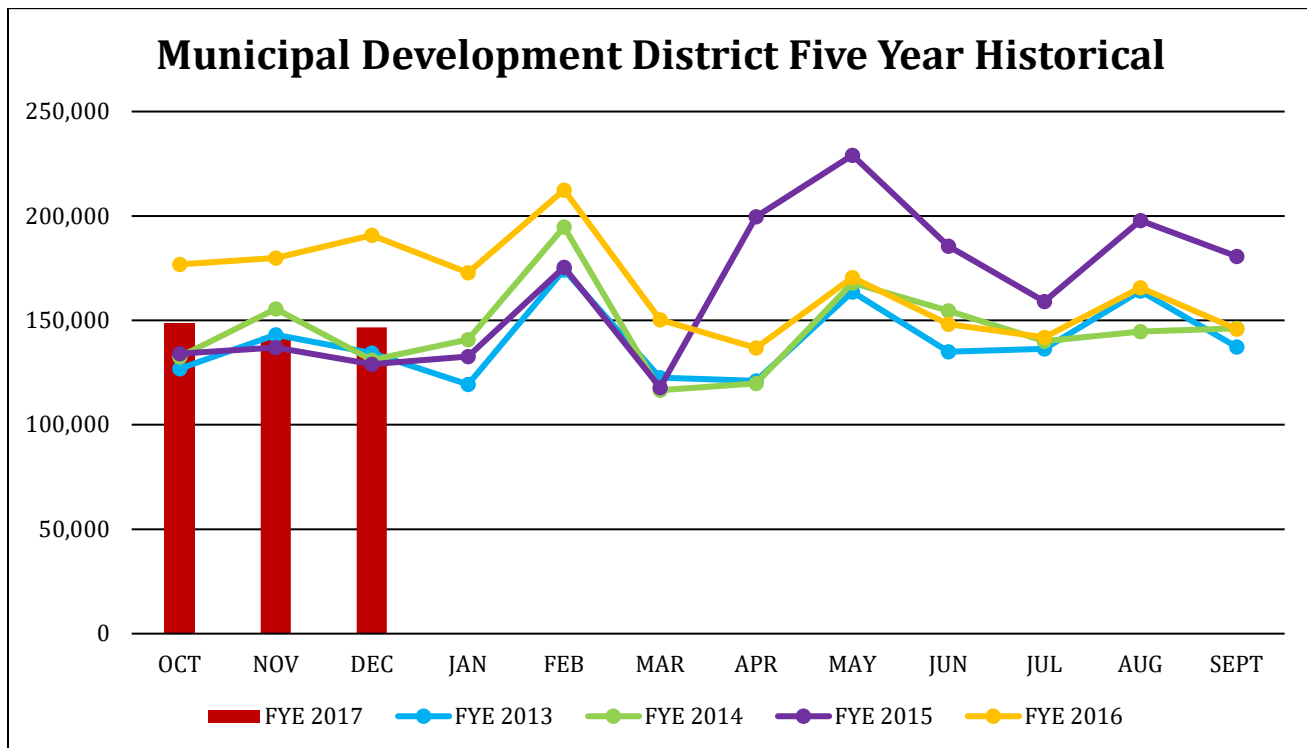
The chart below plots a five year history of sales tax revenue from the 2012-2013 fiscal year to the current fiscal year.



For the Shenandoah Municipal Development District (MDD) sales tax receipts received in September, reported in December are down 23.16% 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.

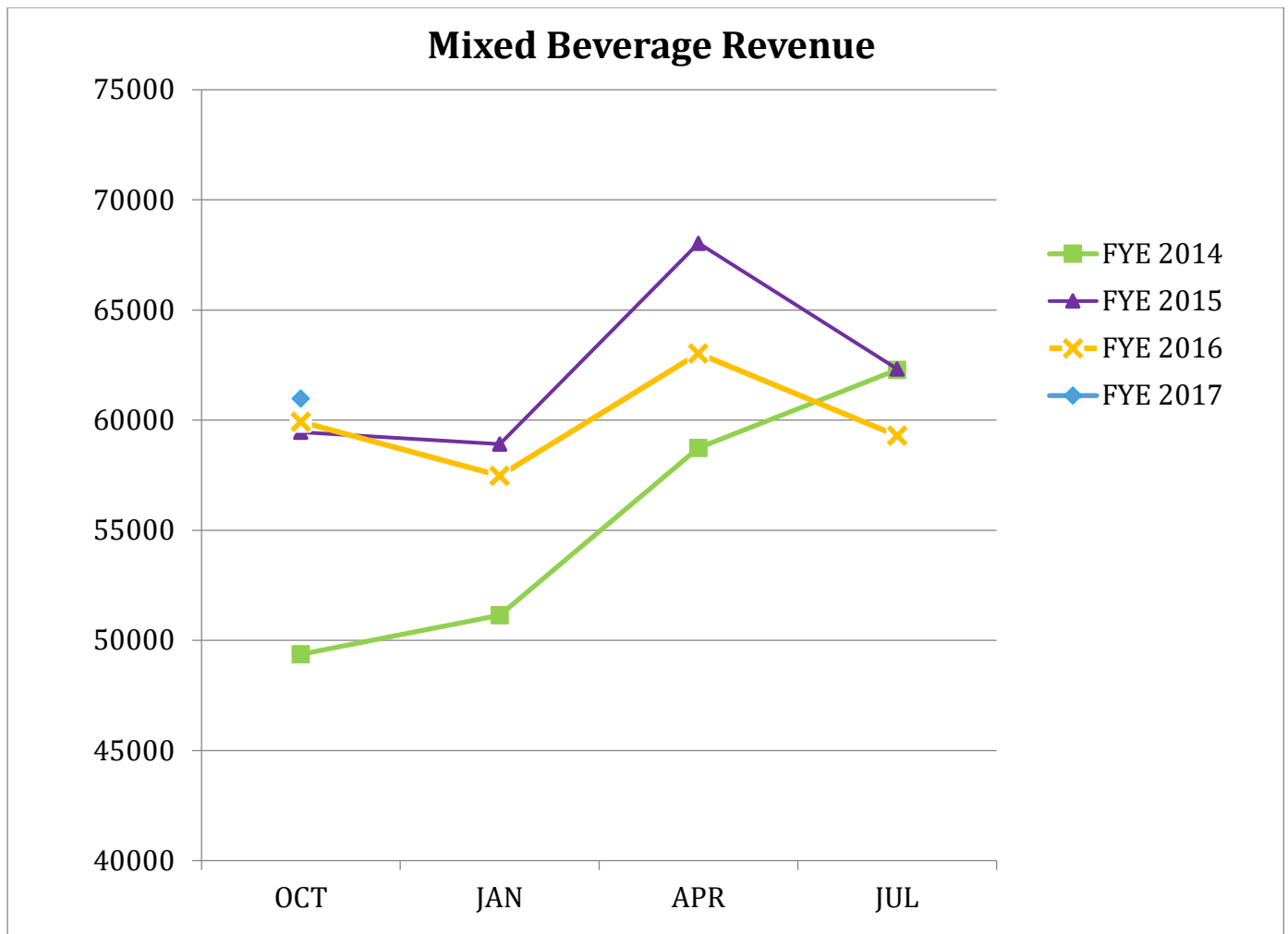
Municipal Development District Sales Tax Report					
	Sales Tax FY 2012-2013	Sales Tax FY 2013-2014	Sales Tax FY 2014-2015	Sales Tax FY 2015-2016	Sales Tax FY 2016-2017
OCT	126,891.50	132,531.91	134,121.98	176,792.05	148,740.99
NOV	143,100.77	155,593.35	137,039.48	179,873.46	142,252.94
DEC	134,331.77	130,963.08	129,069.45	190,743.79	146,576.50
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	437,570.43

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

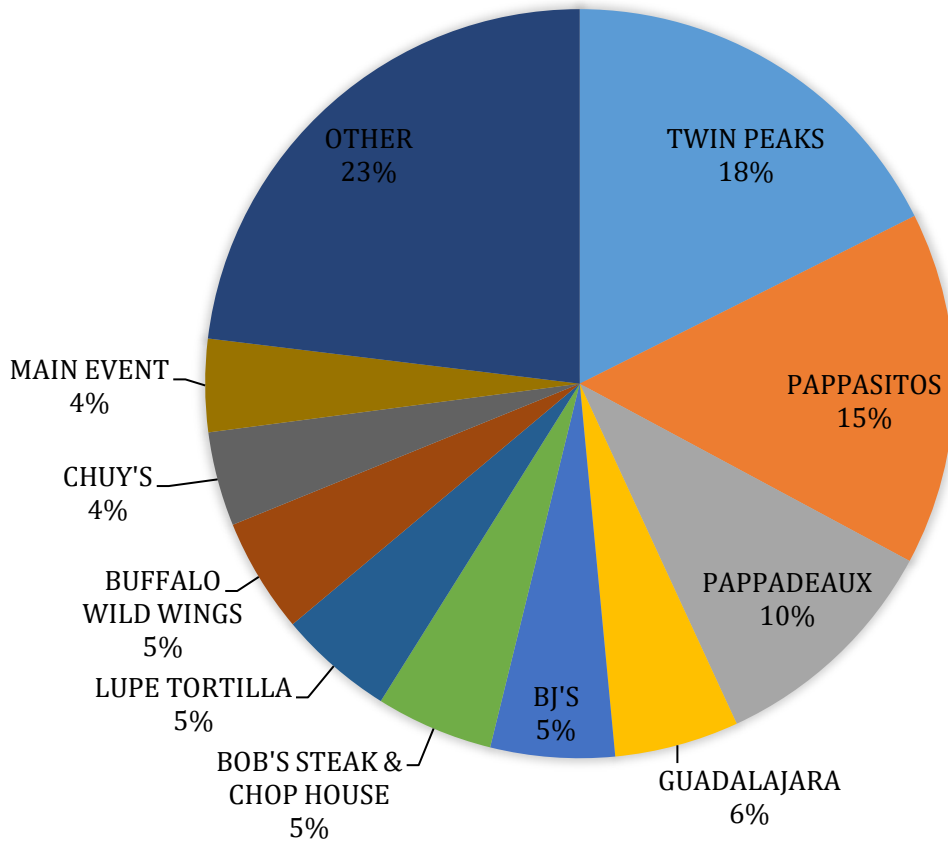


The State Comptroller will continue to publish Mixed Beverage Gross Receipts tax receipts for individual permit holders, however, it will not do the same for Mixed Beverage Sales tax receipts. Gross Receipts for October, reported in November, were \$97,158.79. The table shows that Twin Peaks and Pappasitos receives a significant amount of mixed beverage sales receipts over the City's previous top producer, Pappadeaux Seafood. Out of the 25 restaurants listed, 10 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.

Mixed Beverage Monthly Sales Revenue by Vendor			
	Oct FYE 2016	Oct FYE 2017	Difference
TWIN PEAKS	18,226.54	17,107.24	-1,119.30
PAPPASITOS	0.00	14,807.53	14,807.53
PAPPADEAUX	7,751.83	9,974.02	2,222.19
GUADALAJARA	5,782.83	5,219.63	-563.20
BJ'S	5,915.36	5,206.10	-709.26
BOB'S STEAK & CHOP HOUSE	4,017.92	4,922.22	904.30
LUPE TORTILLA	5,110.55	4,845.84	-264.71
BUFFALO WILD WINGS	5,534.60	4,814.48	-720.12
CHUY'S	3,683.05	3,953.53	270.48
MAIN EVENT	3,280.85	3,891.36	610.51
SALTGRASS STEAKHOUSE	3,263.10	3,410.36	147.26
FIELDING'S WOOD GRILL	3,440.91	3,185.91	-255.00
MI RANCHO	3,045.75	3,004.54	-41.21
BABIN'S SEAFOOD HOUSE	1,714.06	1,904.27	190.21
HOOTERS	2,039.94	1,845.24	-194.70
BUCA DE BEPPO	1,432.59	1,428.03	-4.56
RED ROBIN	780.75	1,413.96	633.21
OUTBACK STEAKHOUSE	1,229.04	1,228.51	-0.53
EL BOSQUE	1,330.15	1,204.12	-126.03
RED LOBSTER #6284	1,201.31	910.39	-290.92
JOHNNY'S ITALIAN STEAK HOUSE	0.00	846.61	846.61
CASA MEDINA	871.87	740.14	-131.73
ANOTHER BROKEN EGG	496.33	630.00	133.67
COURTYARD	480.72	385.11	-95.61
GURI DO SUL STEAKHOUSE	500.15	279.65	-220.50
TOTAL	81,130.20	97,158.79	16,028.59

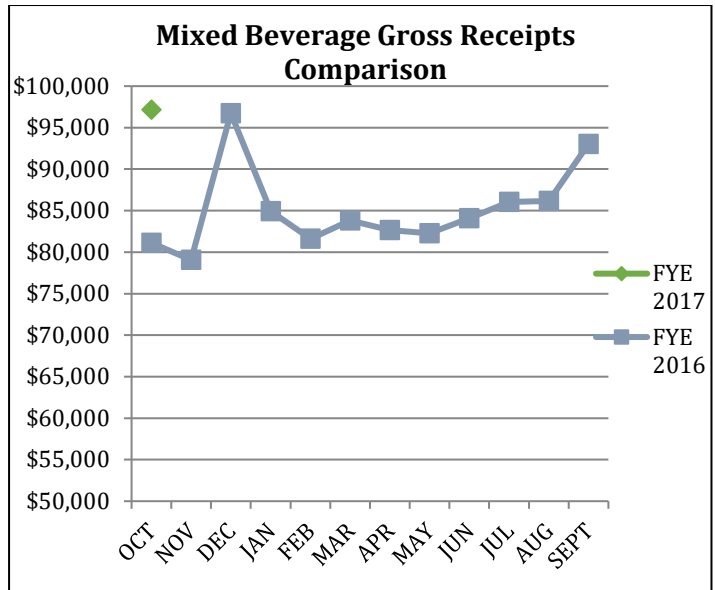
Below is a pie chart that shows the percentage breakdown of total mixed beverage receipts held by the 25 participating companies in the city. The information is broken down to show the top 10 companies, which holds 73% of the market share and the additional 15 companies titled as other, which hold 27% of the market share. This chart only shows the year to date receipts for fiscal year 2017.

MARKET SHARE OF MIXED BEVERAGE RECEIPTS - YTD FY 2017



Mixed Beverage tax receipts for gross receipts received in October are up 19.76% over the same month in 2015. The graph and table below show the beverage tax comparisons.

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	
DEC	96,737.24	
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 November 30, 2016, the City's outstanding property taxes totaled \$1,787,248.40. Of this amount, \$1,785,180.77 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	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 November. 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 11/30/16			
	Monthly Activity	YTD	Budgeted Amount
Development Fees:	775.00	2,325.00	0.00
Property Taxes:	62,679.82	69,452.32	866,341.00
Mixed Beverage Tax:	0.00	60,986.07	242,756.00
Building Permit:	15,817.00	53,700.00	435,000.00
Other Permits:	1,450.00	1,660.00	8,000.00
Gas Franchise:	0.00	0.00	31,100.00
Electric Franchise:	0.00	0.00	259,286.00
Cable Franchise:	5,582.90	7,784.97	32,000.00
Telephone Franchise:	27,148.75	32,500.01	120,000.00
Trash Collection:	0.00	16,365.24	226,045.00
Recycling:	0.00	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:	165.00	1,183.00	18,700.00
Court Fees:	54.60	405.60	12,000.00
Interest:	848.43	2,420.11	5,100.00
Leases:	1,800.00	3,600.00	21,600.00
Undesignated Revenue:	282.61	1,174.12	115,000.00
Payment in Lieu of Taxes:	12,222.21	12,222.21	60,182.00
Proceeds/Sale of Cap. Assets:	0.00	0.00	51,000.00

The City is 17% through the fiscal year and has received 13.91% of original budgeted revenues for the General Fund, 13.86% for Hotel/Motel and 18.92% 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: 11/30/2016					
	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	601,167.33	1,188,166.97	-86.09%
11 - Administration	995,206.00	995,206.00	105,109.69	187,529.07	81.16%
12 - Finance	372,830.00	372,830.00	35,258.02	67,886.35	81.79%
14 - Community Outreach	28,365.00	28,365.00	10,289.12	10,289.12	63.73%
17 - Non-Department	2,600,670.00	2,600,670.00	129,214.04	456,789.19	82.44%
21 - Emergency Management	5,240.00	5,240.00	199.97	199.97	96.18%
22 - Police	2,846,680.00	2,846,680.00	211,305.47	526,407.60	81.51%
23 - Municipal Court	77,932.00	77,932.00	5,337.80	13,295.13	82.94%
30 - Public Works	853,302.00	853,302.00	68,161.11	114,025.37	86.64%
31 - Swimming Pool	122,076.00	122,076.00	1,269.52	6,271.72	94.86%
32 - Parks	14,510.00	14,510.00	1,120.76	1,532.40	89.44%
43- Capital Projects & Infrastructure	468,821.75	468,821.75	31,623.84	70,649.63	84.93%
Fund: 130 - BUILDING PERMITS TECHNOLOGY FUND					
00 - Revenue	0.00	0.00	320.00	915.00	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	20,934.22	39,683.11	-84.73%
33 - Trash & Recycling	258,432.00	258,432.00	20,202.28	20,202.28	92.18%
Fund: 200 - SPECIAL REVENUE					
00 - Revenue	1,412,400.00	1,412,400.00	101,635.02	195,825.50	-86.14%
45 - Hotel / Motel	995,385.87	995,385.87	37,464.68	84,941.91	91.47%
Fund: 300 - DEBT SERVICE					
00 - Revenue	2,345,244.00	2,345,244.00	87,755.65	109,334.61	-95.34%
80 - Debt Service	2,334,676.00	2,334,676.00	0.00	700.00	99.97%
Fund: 400 - CAPITAL PROJECTS GENERAL FUND					
00 - Revenue	184,737.00	184,737.00	642,668.40	679,866.75	268.02%
45 - Capital Purchases/Projects Hotel/Motel	0.00	0.00	0.00		
60 - Capital Purchases/Projects General Fund	178,456.62	178,456.62	40,709.26	77,891.76	56.35%
61 - Capital Purchases/Projects Water & Sewer	1,499,075.06	1,499,075.06	596,516.17	596,516.17	60.21%
Fund: 500 - DESIGNATED COURT FUNDS					
00 - Revenue	0.00	0.00	7.00	49.00	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	236,420.24	502,167.07	-81.08%
50 - Water & Sewer	2,209,322.00	2,209,322.00	689,879.79	736,693.39	66.66%
51 - Utility Billing	34,672.00	34,672.00	4,079.26	5,491.21	84.16%

The Finance Department expenses for November 2016 are shown below.

Function: 12 - Finance				
FEDERAL EXPRESS	11/02/2016	3998	MONTHLY OVERNIGHT MAIL FEES	\$ 22.93
JENNIFER CALVERT	11/02/2016	4007	NOV 2016 ELECTRONIC DEVICE REIMBURSEMENT	\$ 75.00
PITNEY BOWES PURCHASE POWER	11/02/2016	4013	POSTAGE FOR FINANCE (SEPT)	\$ 53.41
PITNEY BOWES PURCHASE POWER	11/02/2016	4013	OCT 2016 POSTAGE FOR FINANCE	\$ 45.97
SAM'S CLUB DIRECT	11/02/2016	4017	2016-2017 MEMBERSHIP FEES	\$ 90.00
GFOA	11/16/2016	4082	2016-2017 MEMBERSHIP RENEWAL (J.CALVERT)	\$ 150.00
SAM'S CLUB DIRECT	11/30/2016	4160	SUPPLIES FOR FINANCE	\$ 24.56
JENNIFER CALVERT	11/30/2016	4153	DEC 2016 ELECTRONIC DEVICE REIMBURSEMENT	\$ 75.00
MONTGOMERY CENTRAL APPRAISAL DI	11/30/2016	4159	OCT-DEC 2016 APPRAISAL SHARES	\$ 4,603.00
Function 12 - Finance Total:				\$ 5,139.87

FINANCIAL

Bank Balances

The table below shows the account balances for all city bank accounts as of November 30, 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 November 30, 2016			
Wells Fargo		Texpool	
Pooled Cash	10,720,692.64	General Fund	194,687.03
Water/Sewer	438.24	Hotel/Motel	206,046.11
MDD	4,960,934.40	Debt Service	32,648.05
		Water/Sewer	32,742.14
Land Trust Fund		MDD	1,095,421.45
Woodforest	3,493.75	2011 Go Bond	48,826.78

As Of November 30, 2016 the City has \$17,561,577.53 in pledged securities with BNY Mellon which is 112% of all balances held in Wells Fargo.

UTILITY BILLING

Below is a snapshot of utility billing activity:

Utility Billing			
	October 2016	November 2016	Month-to-Month % Change
Total Active Customer/Accounts	1,208	1,210	0.2%
Number of New Customers	23	12	-47.8%
Total Disconnects	9	9	0.0%
Total Deposits on File	\$96,816.95	\$109,167.26	12.8%
Monthly Total On-Line Payments	244	248	1.6%
Auto Bank Draft Members	172	174	1.2%
Electronic Banking Bill Pay	232	245	5.6%
% Members Paying Electronically	53.6%	55.1%	2.8%
Deposit Refund	\$154.57	\$768.41	397.1%
Deposits Applied to Account Balances *	\$9,731.24	\$900.00	-90.8%
Total Account Closed	62	74	19.4%
Balance of Closed Accounts	\$19,411.64	\$19,832.83	2.2%
Total Past Due Balance	\$22,189.93	\$24,296.29	9.5%
Late Fee Assessed	\$3,024.72	\$3,601.97	19.1%

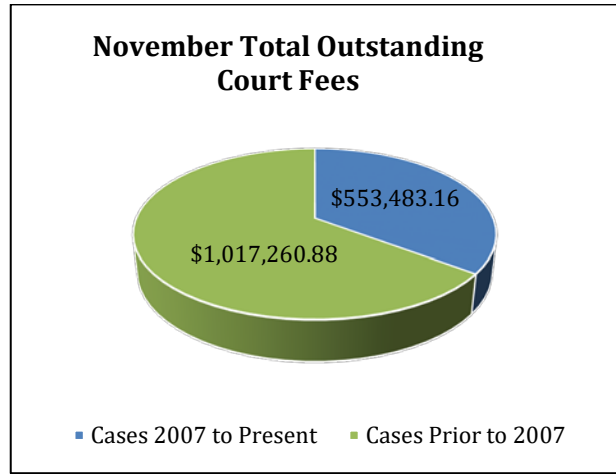
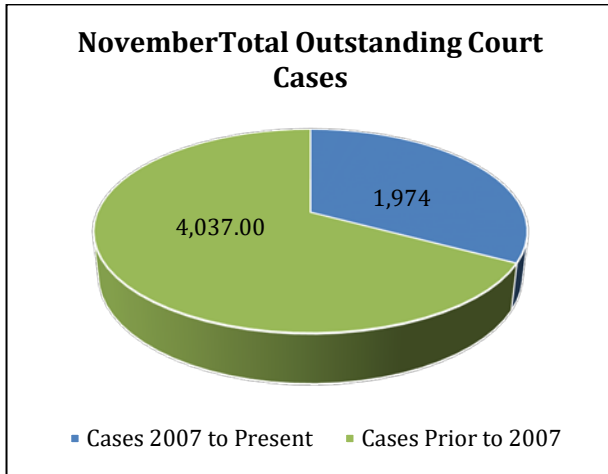
* The increase in deposits applied to account balances is due to deposit refunds being applied as credits to accounts instead of processing a refund check for active accounts.

MUNICIPAL COURT

In November there were no new cases for code enforcement filed in the court. The City has collected \$300.00 in fines and fees this month. To date, there are 6,011 outstanding cases with a balance of \$1,570,744.04. Of the 6,011 cases, 1,974 (\$553,483.16) are from 2007 to 2015; 4,037 (\$1,017,260.88) 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
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
NOV	1,974	\$ 553,483.16	4,037	\$ 1,017,260.88	6,011	3	\$ 1,570,744.04	\$ 947.00

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

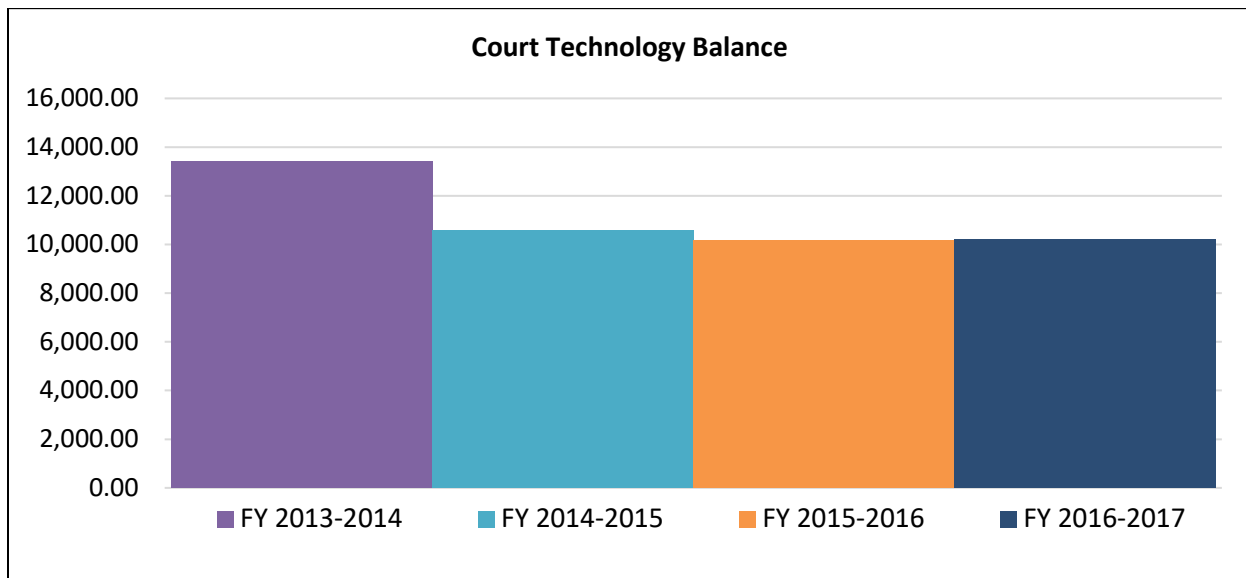


COURT TECHNOLOGY

The court technology fee is a \$4.00 fee added to most criminal convictions. The fee is designed to help courts enhance technology. In November there were no purchases from the Court Technology account. As of November 2016 the Court Technology fee is down 90% over the same month in 2015. 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 Rev.	\$ 13,730.29	\$ 2,981.12	\$ 1,185.37	\$ 917.41	\$ 667.62	\$ 527.59	\$ 523.61	\$ 44.00
Total Exp.		\$ 4,359.45	\$ -	\$ 1,708.52	\$ -	\$ 3,345.89	\$ 933.75	\$ -
Total		\$ 12,351.96	\$ 13,537.33	\$ 12,746.22	\$ 13,413.84	\$ 10,595.54	\$ 10,185.40	\$ 10,229.40

The chart below shows the court technology balance comparison for the last six year: FY 2010 to FY 2016.



CUSTOMER SERVICE

Below is a snapshot of front desk activity. Calls received decreased over the previous month but are up slightly over the same month last year. All activity except court cases set and issued certificates of occupancy decreased over the previous month.

Front Desk Activity													
	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV
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	1,596
Permits Issued	90	63	92	77	76	61**	67**	67	95	90	83	95	72
Plans Processed	53	64	72	55	49	66	59	60	51	78	68	67	54
Inspections Scheduled	472	453	463	498	504	378**	284**	399	355	411	361	386	339
E-Gov Requests Submitted	68	76	81	71	97	83	92	105	87	114	98	103	86
Payments Processed	582	615	665	557	611	513	541	591	561	637	553	631	513
Warrants Issued	0	2	2	0	2	0	0	5	0	0	2	0	0
Court Cases Set	0	0	0	2	2	0	0	0	0	2	0	0	1
Certificates of Occupancy	3	10	13	10	16	16	12	14	25	15	9	15	25

*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

