



It's real.

Date: December 16, 2021

To: Mayor and City Councilmembers
Steve Parker, City Manager

From: Susan Caddell *Susan Caddell*
Director of Finance

Subject: Financial Reports for Year Ended September 30, 2021

Attached you will find financial reports for the General, Utility, Coliseum, Seguin Events Complex, and Golf Fund for the year ended September 30, 2021. These financial statements are prior to review by our outside auditors and any recommended adjusting entries by the auditors and prior to the issuance of the Comprehensive Annual Financial Report.

The first report is the Income Statement for the General Fund on a budgetary comparison. We collected 112.1% of our budgeted revenues.

- Property Tax is 102.9% of budget.
- Franchise Taxes is 117.9% of budget. We received 198% of budgeted revenue for Commercial Solid Waste.
- Building Permits is 313.3% of budget. We have had continued development at Oak Creek Subdivision, Hiddenbrooke Subdivision, Navarro Oaks, Hannah Heights, Martindale Heights, Woodside Farms, Arroyo Ranch, Ridge View Estates, Greenspoint Heights, Cordova Crossing, Lily Springs, the Village of Mill Creek, Country Club Estates and Tor Subdivision. In addition, new permits have been pulled for commercial including HTeaO and the new GRMC Willow Medical Office.
- Sales Tax is 115.1% of budget. This will be discussed later in the memo.
- Public Safety is 104.4% of budget, which includes EMS revenue and our TAASP payment.
- Sanitation Revenue is 105.1% of budget. As we see the increased housing development, the number of customers rise.
- Miscellaneous Revenue is 202.5% of budget. We received the indigent health care refund in September in the amount of \$710,310.07.

We spent 98.4% of our budgeted expenditures. All departments were under budget, with the exception of Non-Departmental. As mentioned earlier, our sanitation revenue exceeded budget due to the growth, but along with that also comes an increase in the expenses paid to the solid waste company. In addition, because property tax revenue exceeded budget, the transfer to the General I&S Fund will also increase. Likewise, when sales tax revenue increases, so does the transfer to SEDC.

Overall, the General Fund finished the year \$4,641,432 better than anticipated.

The next report is the Income Statement for the General Fund as compared to FY20. Our revenue increased by \$3,922,217 or 11.6% from this time last year.

- Building Permits are up by \$835,027 or 43.3%.
- Sales tax is up by \$1,131,812 or 13.1%.
- Culture and Recreation is up by \$65,201 or 26.5%. Due to COVID in FY20, the park rentals were down along with league participation fees.
- Private Source Donations increased by \$50,785 or 117.6%, which was largely attributable to library donations.
- User Fees are up by \$1,127,204 or 38.8%. The rate applied to the electric, water and wastewater revenue increased this year.
- Interest Revenue is down by \$102,219 or 91.1%. Rates have dropped by .6924% since September 30, 2020.
- Intragovernmental Transfers is down by \$401,650 or 91.6%. In FY20, we were receiving funds from the DARE account to help cover the salary of Officer Vasquez. She retired in December, so the funds are no longer being transferred. In addition, in prior years, we had been transferring funds from the CPS Settlement Fund to General Fund and General I&S Fund to offset the property taxes that we were not receiving from the Rio Nogales plant after CPS purchased it, due to CPS being exempt from property taxes. FY21 was the first year we did not make that transfer to the General Fund.

Our expenditures increased by \$2,483,990 or 7.6% from this time last year.

- Police and Fire Departments' expenditures increased by \$537,810 and \$752,711 respectively, with the majority of these increases to salaries, overtime and benefits.
- Planning increased by \$262,911 with the majority of these increases to salaries and benefits.
- Parks and Recreation increased by \$215,710 or 13.5%, which is largely due to increases in salaries, overtime, and benefits. In addition, we did not have a fireworks show in 2020, but had a spectacular on in 2021.
- Non-Departmental increased by \$1,573,369 due to increases in the transfers to General I&S and SEDC. In addition, the solid waste contract expenses were charged to the Public Works Department in FY20, but in FY21 it was charged to Non-Departmental.

- Public Works has decreased by \$1,455,985 due to the reason mentioned earlier for the increase in Non-Departmental.

The next report is the Income Statement for the Utility Fund on a budgetary comparison. We collected 102.6% of our budgeted revenues.

- Water Revenue and Sewer Revenue are 106.2% and 112.4% respectively of budget. The development has been faster than anticipated.
- Miscellaneous Revenue is 118.1% of budget. In February, an entry was made to close out balances in some projects.

We spent 94.5% of our budgeted expenditures. All departments were under budget.

Overall, the Utility Fund finished the year, prior to depreciation, \$4,499,025 better than anticipated

The next report is the Income Statement for the Utility Fund as compared to FY20. Our revenue increased by \$1,505,169 or 2.8%.

- Interest Revenues are down by \$180,114 or 92.8%. Rates have dropped by .6924% since September 30, 2020.
- User Fees are down by \$86,000 or 100%. This is the amount the Coliseum contributes to the Utility Fund for the custodial staff. Due to COVID and not a lot of activity at the Coliseum, staff was not used as in the past, therefore the transfer was not made in FY21.

Expenditures decreased by \$1,794,033 or 3.3%.

- Electric Distribution is up by \$397,297 or 6%, which is largely attributable to an increase in salaries and benefits.
- Water/Sewer Maintenance increased by \$684,757 or 21.2%. The majority of this increase is due to the ROW User Fees of \$537,356. This amount is the amount of the Utility Fund pays to the General Fund based upon water and sewer revenues.
- Non-Departmental has decreased by \$3,459,700 or 20.8%. Transfers to Utility Capital Projects decreased by \$4,284,256.

The next reports are income statements compared to budget and prior year for the Coliseum Fund, Seguin Events Complex, and Golf Fund. You will notice within the Coliseum Fund and Seguin Events Complex Fund, there is revenue from the American Rescue Plan Lost Revenue. This is the revenue resulting from the calculation specified in the Act for lost revenues in calendar year 2020.

The Golf Fund did exceptionally well this year. Revenues were \$174,386 above budget and expenditures were \$109,608 below budget resulting in finishing the year \$283,994 better than anticipated. Compared to FY20, the Golf Fund finished \$119,439 higher than FY20.

The next reports detail more information about the sales tax revenue. In September, we received our first monthly allocation of over \$1,000,000, putting us up 29.56% higher than September of 2020. We finished the year \$1,131,812 or 13.14% higher than FY20.

The next several pages are a recap of the grants that we have been awarded for FY21 and those that are pending award notification. Some grants have carried over from one year to the next.

Finally, you will find the last two pages for our Hotel Occupancy Tax Collections. We finished the year \$182,711.52 or 26.6% higher than FY20.

Please let me know if you have any questions or would like additional information provided.



FY2021 INCOME STATEMENT-GENERAL FUND

For the Year Ended September 30, 2021

	FY 2020-21 Actual 09/30/21	FY 2019-20 Budget	Variance Pos. (Neg)	% of Budget
001 - GENERAL FUND REVENUE				
3110 - Property Tax	12,773,368	12,408,000	365,368	102.9%
3180 - Franchise Taxes	1,299,919	1,102,929	196,990	117.9%
3210 - Building Permits	2,763,328	882,000	1,881,328	313.3%
3220 - Other Licenses & Permits	46,800	40,000	6,800	117.0%
3310 - Interlocal Agreement	905,201	887,476	17,725	102.0%
3340 - State/Federal Gov. Grants	176,359	198,447	(22,088)	88.9%
3350 - Sales Tax	9,745,589	8,470,000	1,275,589	115.1%
3350 - Other State Gov. Shared Revenue	161,544	166,500	(4,956)	97.0%
3390 - Local Grants & Contribut.	7,250	7,325	(75)	99.0%
3410 - Charges for Services	75,239	72,000	3,239	104.5%
3420 - Public Safety	1,122,680	1,075,000	47,680	104.4%
3440 - Sanitation Revenues	1,817,743	1,730,000	87,743	105.1%
3450 - Health	94,909	95,000	(91)	99.9%
3470 - Culture and Recreation	311,101	340,000	(28,899)	91.5%
3510 - Municipal Court	623,151	1,007,900	(384,749)	61.8%
3520 - Library	21,150	29,000	(7,850)	72.9%
3610 - Interest Revenues	9,974	96,000	(86,026)	10.4%
3620 - Miscellaneous Revenues	1,466,841	724,452	742,389	202.5%
3630 - Lease Revenues	13,688	13,688	(0)	100.0%
3650 - Private Source Donations	93,959	112,080	(18,121)	83.8%
3700 - User Fees	4,035,170	4,035,170	0	100.0%
3910 - Intragovernmental Trnsfrs	36,773	38,837	(2,064)	94.7%
Revenue Totals	37,601,734	33,531,804	4,069,930	112.1%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	68,223	78,919	10,696	86.4%
11 - City Manager	260,007	269,418	9,410	96.5%
12 - Finance	645,687	672,994	27,307	95.9%
14 - Legal and Judicial	429,364	440,486	11,122	97.5%
16 - Police	8,431,640	8,705,666	274,026	96.9%
17 - Fire	7,257,189	7,350,100	92,912	98.7%
18 - Animal Services	549,080	618,097	69,017	88.8%
21 - Planning	1,506,926	1,584,757	77,832	95.1%
22 - City Secretary	94,070	99,612	5,542	94.4%
23 - Human Resources	327,370	376,227	48,857	87.0%
24 - Public Works Department	1,781,275	2,040,350	259,075	87.3%
25 - Vehicle Maintenance	586,434	593,191	6,757	98.9%
26 - Engineering/Capital Projects	361,920	441,546	79,625	82.0%
27 - Brush Department	431,904	513,299	81,395	84.1%
28 - Downtown & Main St. Prog.	208,243	214,559	6,316	97.1%
29 - Facilities	302,279	341,300	39,020	88.6%
31 - Public Library	1,413,018	1,527,422	114,404	92.5%
34 - Parks and Recreation	1,814,689	1,894,220	79,531	95.8%
87 - Information Technologies	787,216	842,393	55,177	93.4%
89 - City Attorney	119,692	138,351	18,659	86.5%
90 - Non-Departmental	7,839,290	7,044,109	(795,181)	111.3%
Expenditure Totals	35,215,516	35,787,017	571,501	98.4%
Net Revenues (Expenditures)	2,386,218	(2,255,213)	4,641,432	



FY2021 INCOME STATEMENT

Prior vs. Actual - General Fund

For Years Ended September 30, 2021 and September 30, 2020

	FY 2020-21 Actual 09/30/21	FY 2019-2020 Actual 09/30/20	Variance Pos. (Neg)	% Variance Pos. (Neg.)
001 - GENERAL FUND REVENUE				
3110 - Property Tax	12,773,368	11,740,244	1,033,124	8.8%
3180 - Franchise Taxes	1,299,919	1,167,100	132,818	11.4%
3210 - Building Permits	2,763,328	1,928,301	835,027	43.3%
3220 - Other Licenses & Permits	46,800	48,000	(1,200)	-2.5%
3310 - Interlocal Agreement	905,201	853,477	51,724	6.1%
3340 - State/Federal Gov. Grants	176,359	178,029	(1,670)	-0.9%
3350 - Sales Tax	9,745,589	8,613,777	1,131,812	13.1%
3350 - Other State Gov. Shared Revenue	161,544	179,325	(17,781)	-9.9%
3390 - Local Grants & Contribut.	7,250	11,500	(4,250)	-37.0%
3410 - Charges for Services	75,239	72,000	3,239	4.5%
3420 - Public Safety	1,122,680	1,088,880	33,800	3.1%
3440 - Sanitation Revenues	1,817,743	1,741,929	75,814	4.4%
3450 - Health	94,909	93,785	1,124	1.2%
3470 - Culture and Recreation	311,101	245,901	65,201	26.5%
3510 - Municipal Court	623,151	611,111	12,040	2.0%
3520 - Library	21,150	19,114	2,035	10.6%
3610 - Interest Revenues	9,974	112,193	(102,219)	-91.1%
3620 - Miscellaneous Revenues	1,466,841	1,571,600	(104,759)	-6.7%
3630 - Lease Revenues	13,688	13,688	0	0.0%
3650 - Private Source Donations	93,959	43,173	50,785	117.6%
3700 - User Fees	4,035,170	2,907,966	1,127,204	38.8%
3910 - Intragovernmental Trnsfrs	36,773	438,422	(401,650)	-91.6%
Revenue Totals	37,601,734	33,679,518	3,922,217	11.6%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	68,223	64,043	(4,180)	-6.5%
11 - City Manager	260,007	267,525	7,518	2.8%
12 - Finance	645,687	599,413	(46,274)	-7.7%
14 - Legal and Judicial	429,364	401,934	(27,430)	-6.8%
16 - Police	8,431,640	7,893,830	(537,810)	-6.8%
17 - Fire	7,257,189	6,504,478	(752,711)	-11.6%
18 - Animal Services	549,080	535,169	(13,911)	-2.6%
21 - Planning	1,506,926	1,244,015	(262,911)	-21.1%
22 - City Secretary	94,070	69,112	(24,958)	-36.1%
23 - Human Resources	327,370	276,214	(51,156)	-18.5%
24 - Public Works Department	1,781,275	3,237,260	1,455,985	45.0%
25 - Vehicle Maintenance	586,434	449,143	(137,291)	-30.6%
26 - Engineering/Capital Projects	361,920	345,345	(16,575)	-4.8%
27 - Brush Department	431,904	439,000	7,096	1.6%
28 - Downtown & Main St. Prog.	208,243	179,130	(29,113)	-16.3%
29 - Facilities	302,279	303,488	1,209	0.4%
31 - Public Library	1,413,018	1,243,725	(169,293)	-13.6%
34 - Parks and Recreation	1,814,689	1,598,979	(215,710)	-13.5%
87 - Information Technologies	787,216	686,841	(100,375)	-14.6%
89 - City Attorney	119,692	126,961	7,269	5.7%
90 - Non-Departmental	7,839,290	6,265,921	(1,573,369)	-25.1%
Expenditure Totals	35,215,516	32,731,526	(2,483,990)	-7.6%
Net Revenues (Expenditures)	2,386,218	947,992	1,438,227	



FY2021 INCOME STATEMENT-UTILITY FUND

For the Year Ended September 30, 2021

Account Number	Account Name	FY 2020-21 Actual 09/30/21	FY 2019-20 Budget	Variance Pos. (Neg)	% of Budget
002 - UTILITY FUND REVENUE					
3410 - Charges for Services		329,399	311,061	18,338	105.9%
3430 - Electric Revenue		29,942,258	30,289,145	(346,887)	98.9%
3432 - Water Revenue		14,231,603	13,395,256	836,347	106.2%
3434 - Sewer Revenue		10,063,469	8,953,953	1,109,516	112.4%
3480 - Other Charges		518,669	600,000	(81,331)	86.4%
3610 - Interest Revenues		13,942	148,000	(134,059)	9.4%
3620 - Miscellaneous Revenues		694,747	588,354	106,393	118.1%
3700 - User Fees		0	86,000	(86,000)	0.0%
4 - Revenue Totals:		55,794,086	54,371,769	1,422,317	102.6%
002 - UTILITY EXPENDITURES					
44 - Utility Billing		451,263	485,173	33,909	93.0%
45 - Utility Administration		437,018	458,887	21,869	95.2%
46 - Administrative Services		1,261,798	1,406,632	144,834	89.7%
47 - Electric Distribution		21,655,166	22,955,752	1,300,585	94.3%
48 - Utility Services		1,354,009	1,654,978	300,969	81.8%
49 - Engineering/Capital Projects		604,465	680,740	76,275	88.8%
56 - Water Plant		5,682,657	5,894,528	211,871	96.4%
57 - Water/Sewer		3,916,684	4,132,391	215,707	94.8%
65 - Geronimo Creek WWTP		265,012	325,300	60,288	81.5%
66 - Walnut Branch WWTP		1,225,995	1,365,323	139,328	89.8%
80 - Economic Development		499,827	540,031	40,204	92.6%
81 - Facilities		1,033,225	1,138,657	105,432	90.7%
87 - Information Technologies		771,321	787,096	15,774	98.0%
89 - City Attorney		125,726	163,802	38,076	76.8%
90 - Non-Departmental		13,152,355	13,523,942	371,587	97.3%
Expenditure Totals:		52,436,524	55,513,231	3,076,708	94.5%
Net Revenues (Expenditures) before Depreciation		3,357,562	(1,141,462)	4,499,025	
Depreciation		5,363,224			
Net Revenues (Expenditures) after Depreciation		(2,005,662)			



FY2021 Income Statement Prior vs. Actual - Utility Fund

**For Years Ended September 30, 2021 and
September 30, 2020**

Account Number	Account Name	FY 2020-21 Actual 09/30/21	FY 2019-2020 Actual 09/30/20	Variance Pos. (Neg)	% Variance Pos. (Neg.)
002 - UTILITY FUND REVENUE					
3410	- Charges for Services	329,399	301,717	27,682	9.2%
3430	- Electric Revenue	29,942,258	29,912,004	30,254	0.1%
3432	- Water Revenue	14,231,603	13,699,738	531,864	3.9%
3434	- Sewer Revenue	10,063,469	9,019,956	1,043,513	11.6%
3480	- Other Charges	518,669	472,330	46,340	9.8%
3610	- Interest Revenues	13,942	194,055	(180,114)	-92.8%
3620	- Miscellaneous Revenues	694,747	603,117	91,630	15.2%
3700	- User Fees	0	86,000	(86,000)	-100.0%
4	- Revenue Totals:	55,794,086	54,288,917	1,505,169	2.8%
002 - UTILITY EXPENDITURES					
44	- Utility Billing	451,263	449,734	(1,529)	-0.3%
45	- Utility Administration	437,018	395,733	(41,285)	-10.4%
46	- Administrative Services	1,261,798	1,093,020	(168,778)	-15.4%
47	- Electric Distribution	21,655,166	21,257,869	(397,297)	-1.9%
48	- Utility Services	1,354,009	1,339,865	(14,144)	-1.1%
49	- Engineering/Capital Projects	604,465	586,489	(17,976)	-3.1%
56	- Water Plant	5,682,657	5,648,130	(34,527)	-0.6%
57	- Water/Sewer	3,916,684	3,231,927	(684,757)	-21.2%
65	- Geronimo Creek WWTP	265,012	271,168	6,156	2.3%
66	- Walnut Branch WWTP	1,225,995	1,184,191	(41,804)	-3.5%
80	- Economic Development	499,827	417,872	(81,955)	-19.6%
81	- Facilities	1,033,225	921,940	(111,285)	-12.1%
87	- Information Technologies	771,321	667,065	(104,256)	-15.6%
89	- City Attorney	125,726	153,499	27,773	18.1%
90	- Non-Departmental	13,152,355	16,612,055	3,459,700	20.8%
	Expenditure Totals:	52,436,524	54,230,557	1,794,033	3.3%
Net Revenues (Expenditures) before Depreciation		3,357,562	58,360	3,299,203	5653.2%
Depreciation		5,363,224	5,585,347	(222,123)	
Net Revenues (Expenditures) after Depreciation		(2,005,662)	(5,526,987)	3,521,326	



FY2021 -INCOME STATEMENT-COLISEUM FUND

For the Year Ended September 30, 2021

	FY 2020-21 Actual 09/30/21	FY 2019-20 Budget	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
American Rescue Plan Lost Revenue	129,287	129,287	0	100.0%
Auditorium Rental Fees	15,075	20,000	(4,925)	75.4%
Interest Earnings	99	2,000	(1,901)	4.9%
Miscellaneous Revenue	0	0	0	0.0%
Transfers from Occupancy Tax	147,175	147,175	0	100.0%
Revenue Totals	291,901	298,462	(6,561)	97.8%
007 - COLISEUM EXPENDITURES				
Salaries	44,009	44,439	430	99.0%
Benefits	20,370	20,891	521	97.5%
Utilities	49,375	80,901	31,526	61.0%
Janitorial Services	0	86,000	86,000	0.0%
Repairs/Maintenance	36,986	41,000	4,014	90.2%
Equipment Rental	708	1,000	293	70.8%
General Supplies	17,810	18,574	764	95.9%
Credit Card Service Fees	1,726	1,726	(0)	100.0%
Public Relations	2,000	2,000	0	100.0%
Capital Outlay	90,980	96,327	5,347	94.4%
Expenditure Totals	264,550	393,958	129,408	67.2%
Net Revenues (Expenditures)	27,351	(95,496)	122,847	



FY2021 INCOME STATEMENT

Prior vs. Actual - Coliseum

For Years Ended September 30, 2021 and September 30, 2020

	FY 2020-21 Actual 09/30/21	FY 2019-2020 Actual 09/30/20	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
American Rescue Plan Lost Revenue	129,287	-	129,287	NA
Auditorium Rental Fees	15,075	43,232	(28,157)	-65.1%
Concession Income	0	5,756	(5,756)	-100.0%
Interest Earnings	99	2,557	(2,458)	-96.1%
Credit Card Service Fees	265	0	265	NA
Transfers from Occupancy Tax	147,175	198,012	(50,837)	-25.7%
Revenue Totals	291,901	249,556	42,345	17.0%
007 - COLISEUM EXPENDITURES				
Salaries	44,009	41,671	(2,338)	-5.6%
Benefits	20,370	18,587	(1,783)	-9.6%
Utilities	49,375	66,190	16,815	25.4%
Janitorial Services	0	86,000	86,000	100.0%
Repairs/Maintenance	36,986	30,010	(6,976)	-23.2%
Equipment Rental	708	849	142	16.7%
General Supplies	17,810	17,366	(444)	-2.6%
Credit Card Service Fees	1,726	1,336	(390)	-29.2%
Education	586	0	(586)	NA
Public Relations	2,000	2,000	0	0.0%
Capital Outlay	90,980	14,025	(76,956)	-548.7%
Expenditure Totals	264,550	278,033	13,484	4.8%
Net Revenues (Expenditures)	27,351	(28,477)	55,828	



FY2021 INCOME STATEMENT

SEGUIN EVENTS COMPLEX

For the Year Ended September 30, 2021

	FY 2020-21 Actual 09/30/21	FY 2019-20 Budget	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
American Rescue Plan Lost Revenue	29,081	29,081	0	100.0%
Concession Income	0	1,000	(1,000)	0.0%
Rodeo Arena Rentals	10,744	11,000	(257)	97.7%
Fairgrounds Facilities Rentals	15,668	16,919	(1,251)	92.6%
Interest Earnings	75	900	(825)	8.3%
Transfers from Occupancy Tax	35,895	35,895	0	100.0%
Revenue Totals	91,462	94,795	(3,333)	96.5%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	60,265	61,256	992	98.4%
Benefits	26,878	27,957	1,080	96.1%
Utilities	11,866	12,925	1,059	91.8%
Repairs/Maintenance	17,576	17,576	0	100.0%
General Supplies	7,178	10,000	2,822	71.8%
Expenditure Totals	123,763	129,715	5,952	95.4%
Net Revenues (Expenditures)	(32,301)	(34,920)	2,619	



FY2021 INCOME STATEMENT

Prior vs. Actual - Seguin Events Complex

For Years Ended September 30, 2021 and September 30, 2020

	FY 2020-21 Actual 09/30/21	FY 2019-2020 Actual 09/30/20	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
American Rescue Plan Lost Revenue	29,081	-	29,081	NA
Concession Income	0	493	(493)	-100.0%
Rodeo Arena Rentals	10,744	21,875	(11,132)	-50.9%
Fairgrounds Facilities Rentals	15,668	19,715	(4,047)	-20.5%
Interest Earnings	75	948	(873)	-92.1%
Transfers from Occupancy Tax	35,895	61,465	(25,570)	-41.6%
Revenue Totals	91,462	104,496	(13,035)	-12.5%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	60,265	52,754	(7,511)	-14.2%
Benefits	26,878	22,644	(4,234)	-18.7%
Utilities	11,866	14,991	3,125	20.8%
Repairs/Maintenance	17,576	8,145	(9,431)	-115.8%
General Supplies	7,178	7,985	807	10.1%
Expenditure Totals	123,763	106,519	(17,244)	-16.2%
Net Revenues (Expenditures)	(32,301)	(2,022)	(30,279)	



FY 2021 INCOME STATEMENT

GOLF FUND

For the Year Ended September 30, 2021

	FY 2020-21 Actual 09/30/21	FY 2019-20 Budget	Variance Pos. (Neg)	% of Budget
--	-------------------------------	----------------------	------------------------	-------------

023 - GOLF FUND REVENUES

Golf Course Receipts	409,112	345,000	64,112	118.6%
Golf Cart Rentals	413,996	347,000	66,996	119.3%
Golf Concessions	145,646	120,000	25,646	121.4%
Golf Merchandise Sales	46,561	33,000	13,561	141.1%
Interest Earnings	361	2,950	(2,589)	12.2%
Miscellaneous	19,660	13,000	6,660	151.2%
Revenue Totals	1,035,336	860,950	174,386	120.3%

023 - GOLF FUND EXPENDITURES

Salaries	492,942	523,926	30,984	94.1%
Benefits	184,259	194,592	10,333	94.7%
Utilities	27,660	35,412	7,752	78.1%
Repairs/Maintenance	34,704	38,150	3,446	91.0%
Rental	3,836	3,850	14	99.6%
Insurance	4,274	8,500	4,226	50.3%
General Supplies	155,882	198,500	42,618	78.5%
Energy and Fuel	10,045	12,000	1,955	83.7%
Miscellaneous	19,254	20,360	1,106	94.6%
Education	2,104	6,900	4,796	30.5%
Public Relations	621	3,000	2,379	20.7%
Expenditure Totals	935,582	1,045,190	109,608	89.5%

Net Revenues (Expenditures)

99,754	(184,240)	283,994
---------------	------------------	----------------



FY 2021 INCOME STATEMENT

Prior vs. Actual - Golf Fund

For Years Ended September 30, 2021 and September 30, 2020

	FY 2020-21 Actual 09/30/21	FY 2019-2020 Actual 09/30/20	Variance Pos. (Neg)	% of Budget
023 - GOLF FUND				
Golf Course Receipts	409,112	334,802	74,310	22.2%
Golf Cart Rentals	413,996	347,244	66,753	19.2%
Golf Concessions	145,646	105,345	40,300	38.3%
Golf Merchandise Sales	46,561	22,642	23,919	105.6%
Interest Earnings	361	4,761	(4,400)	-92.4%
Miscellaneous	19,660	13,002	6,658	51.2%
Transfers from Golf Building Fund	0	21,343	(21,343)	-100.0%
Revenue Totals	1,035,336	849,138	186,198	21.9%
023 - GOLF FUND EXPENDITURES				
Salaries	492,942	475,084	(17,858)	-3.8%
Benefits	184,259	175,360	(8,899)	-5.1%
Utilities	27,660	22,334	(5,326)	-23.8%
Repairs/Maintenance	34,704	21,497	(13,207)	-61.4%
Rental	3,836	6,318	2,482	39.3%
Insurance	4,274	4,804	531	11.0%
General Supplies	155,882	119,463	(36,419)	-30.5%
Energy and Fuel	10,045	8,521	(1,524)	-17.9%
Miscellaneous	19,254	31,635	12,381	39.1%
Education	2,104	2,845	740	26.0%
Public Relations	621	962	341	35.5%
Expenditure Totals	935,582	868,823	(66,759)	-7.7%
Net Revenues (Expenditures)	99,754	(19,685)	119,439	

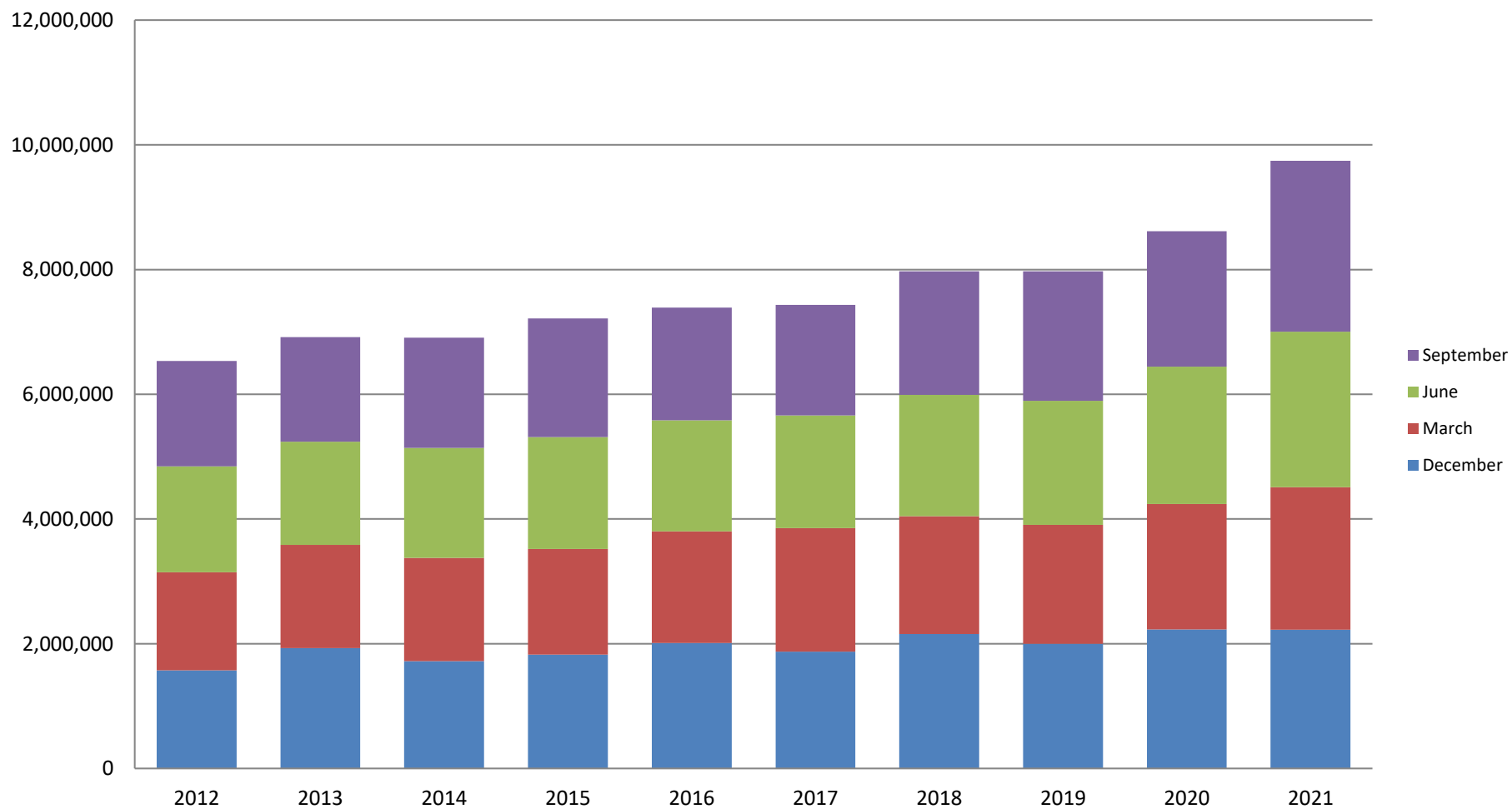
**CITY OF SEGUIN
SALES TAX**

	Fiscal Year <u>2016</u>	Fiscal Year <u>2017</u>	Fiscal Year <u>2018</u>	Fiscal Year <u>2019</u>	Fiscal Year <u>2020</u>	Fiscal Year 2021				
						<u>1% City</u>	<u>1/4% City *</u>	<u>1/4% SEDC</u>	<u>Total**</u>	<u>% Change</u>
October	671,641	565,136	547,409	671,052	715,401	473,419	118,355	118,355	710,128	-0.74%
November	568,471	571,627	871,405	588,417	625,391	434,564	108,641	108,641	651,845	4.23%
December	774,007	737,509	735,944	738,300	888,969	576,350	144,088	144,088	864,526	-2.75%
January	557,843	689,556	575,060	595,146	657,697	485,877	121,469	121,469	728,815	10.81%
February	553,511	606,478	543,353	632,116	608,998	406,974	101,744	101,744	610,462	0.24%
March	674,690	685,619	773,361	681,171	745,546	628,543	157,136	157,136	942,814	26.46%
April	556,275	550,635	608,870	658,857	694,246	542,263	135,566	135,566	813,394	17.16%
May	556,505	591,444	650,197	633,605	693,319	495,471	123,868	123,868	743,207	7.20%
June	670,537	664,948	686,488	694,746	815,279	626,313	156,578	156,578	939,469	15.23%
July	594,049	603,605	660,885	703,849	682,569	551,439	137,860	137,860	827,158	21.18%
August	574,058	571,970	648,665	661,956	679,751	579,171	144,793	144,793	868,756	27.80%
September	<u>638,312</u>	<u>596,401</u>	<u>668,859</u>	<u>710,897</u>	<u>806,611</u>	<u>696,676</u>	<u>174,169</u>	<u>174,169</u>	<u>1,045,014</u>	<u>29.56%</u>
TOTAL	7,389,899	7,434,928	7,970,496	7,970,112	8,613,777	6,497,059	1,624,265	1,624,265	9,745,589	13.14%

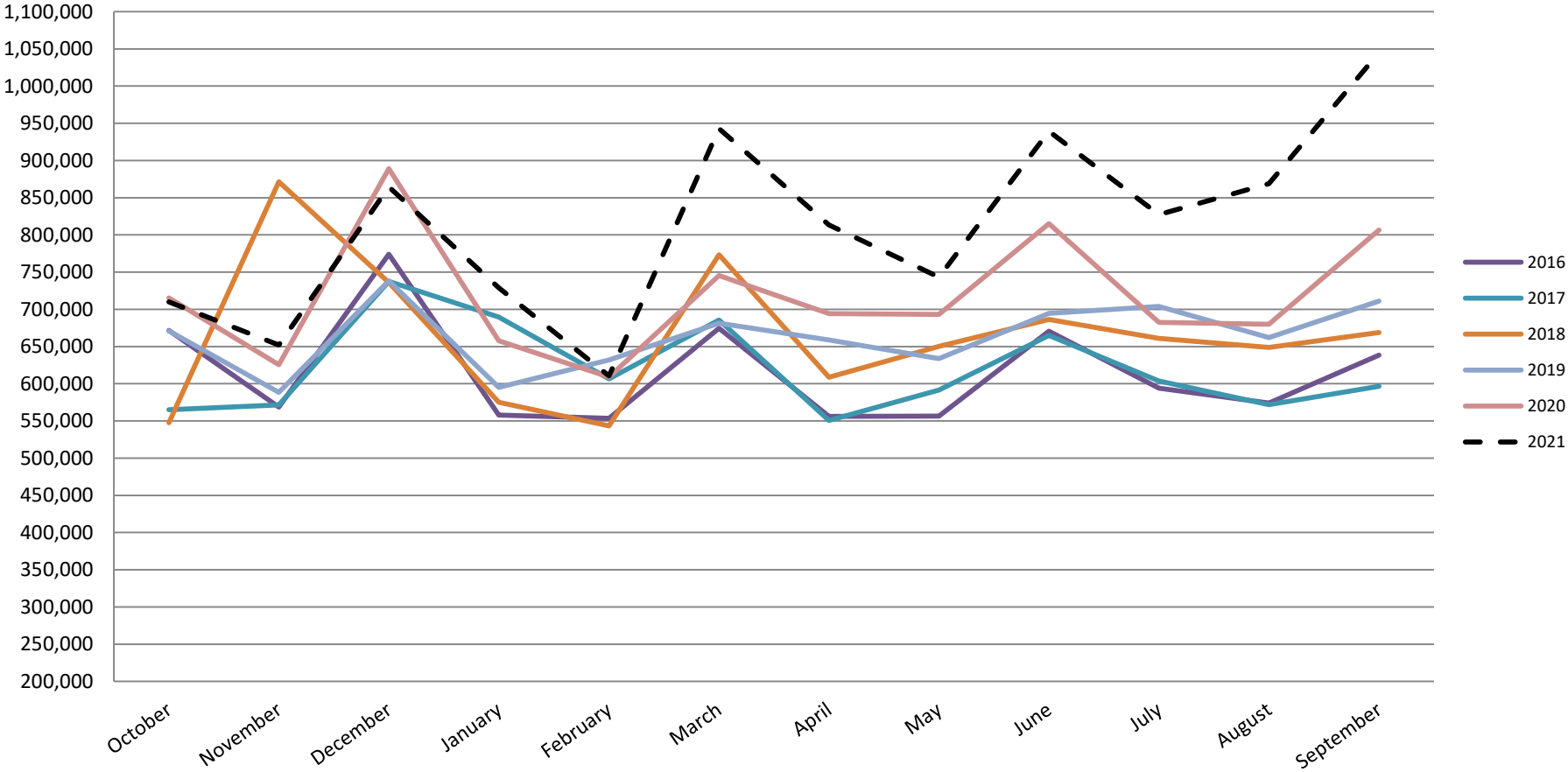
* For Property Tax Reduction

**Includes City's collection of City sales tax for each month.

Sales Tax Trend by Quarter



Sales Tax Trend



**SEPTEMBER SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>2020</u>	<u>2021</u>	<u>% Increase (Decrease)</u>
Seguin	806,611	1,045,014	29.56%
San Marcos	4,273,961	3,179,211	-25.61%
Schertz	1,341,599	1,655,720	23.41%
San Antonio	33,737,703	40,560,771	20.22%
New Braunfels	3,145,606	4,060,846	29.10%
Austin	21,178,009	28,024,551	32.33%
Selma	817,224	872,113	6.72%
Universal City	498,758	618,382	23.98%
Statewide	583,889,202	697,812,534	19.51%

**YEAR-TO-DATE SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>FY2020</u>	<u>FY2021</u>	<u>% Increase (Decrease)</u>
Seguin	8,613,777	9,745,589	13.14%
San Marcos	48,548,867	40,904,526	-15.75%
Schertz	14,387,349	16,778,168	16.62%
San Antonio	362,852,746	409,538,106	12.87%
New Braunfels	34,909,645	42,200,628	20.89%
Austin	237,947,136	273,217,407	14.82%
Selma	7,007,065	8,506,710	21.40%
Universal City	5,412,746	6,063,270	12.02%
Statewide	6,238,370,728	7,051,199,237	13.03%

GRANTS AWARDED AND IN PROGRESS - FY21

Application	Description	Funding Type	Amount Funded	City Match	Begin	Ends	Department	Status	Fiscal Year
Clean Water Act/TCEQ	Septic Decomissioning	Federal	97,037.00	64,691.00	09/01/20	08/31/24	Development	Ongoing	FY21
Texas Dept of Agriculture	Main Street-Sidewalks	Federal	350,000.00	70,000.00	02/01/20	01/31/22	Development	Ongoing	FY20
FEMA SAFER ¹	3-Firefighter positions	Federal	69,702.00	129,447.00	02/25/18	02/24/21	Fire	Ongoing	FY18-20
TCEQ-AACOG-Solid Waste Grant	Household Hazardous Waste	State	25,000.00	12,500.00	05/01/20	04/30/21	Utilities	Complete	FY20-21
Economic Development Assoc ²	Extension of 8th Street	Federal	863,609.00	107,951.00	10/01/20	07/15/24	COS/SEDC	Ongoing	FY21
Texas State Library Archives (TSLAC)	Video equipment and hotspots	Federal	24,480.00	0.00	04/21/20	08/31/21	Library	Ongoing	FY21
THC/Tx Preservation Trust	Sebastopol House Master Plan	State	30,000.00	20,000.00	10/01/20	08/31/21	Parks	Ongoing	FY21
Local Border Security Program	Local Border Security Program	State	20,000.00	0.00	09/01/20	08/31/21	Police	Ongoing	FY21
NAVAA	Crime Victims' Rights Week Project	Federal	3,444.24	0.00	04/18/21	04/24/21	Police	Ongoing	FY21
OAG-VCLG	Crime Victim Liaison	State	40,614.00	0.00	09/01/20	08/31/21	Police	Ongoing	FY21
OOG-VOCA	Victim Emergency Services	Federal	22,468.80	14,500.00	10/01/20	09/30/21	Police	Ongoing	FY21
Texas State University	Tobacco Buy/Sting (TEG)	State	2,500.00	0.00	09/01/20	08/31/21	Police	Ongoing	FY21
US Dept of Justice/BPV	Bullet Proof Vest Program	Federal	6,354.46	6,354.46	10/01/20	09/30/23	Police	Ongoing	FY21
US Dept of Justice/BJA/IIR	Southwest Border Rural Asst. Program	Federal	87,200.00	0.00			Police		FY21
Summerlee Foundation	Sebastopol House emergency repairs	Foundation	10,000.00	0.00	05/24/21	12/31/21	Parks	Ongoing	FY21
Totals			41,289,466.17	919,321.33					

* Replacement of older road trucks. Match is the amount awarded.

¹ Last year of a 3-year grant. Only Year 3 included in this information.

² Total Match = \$215,902. 50/50 split between SEDC and COS.

	=Awarded in FY21
--	------------------

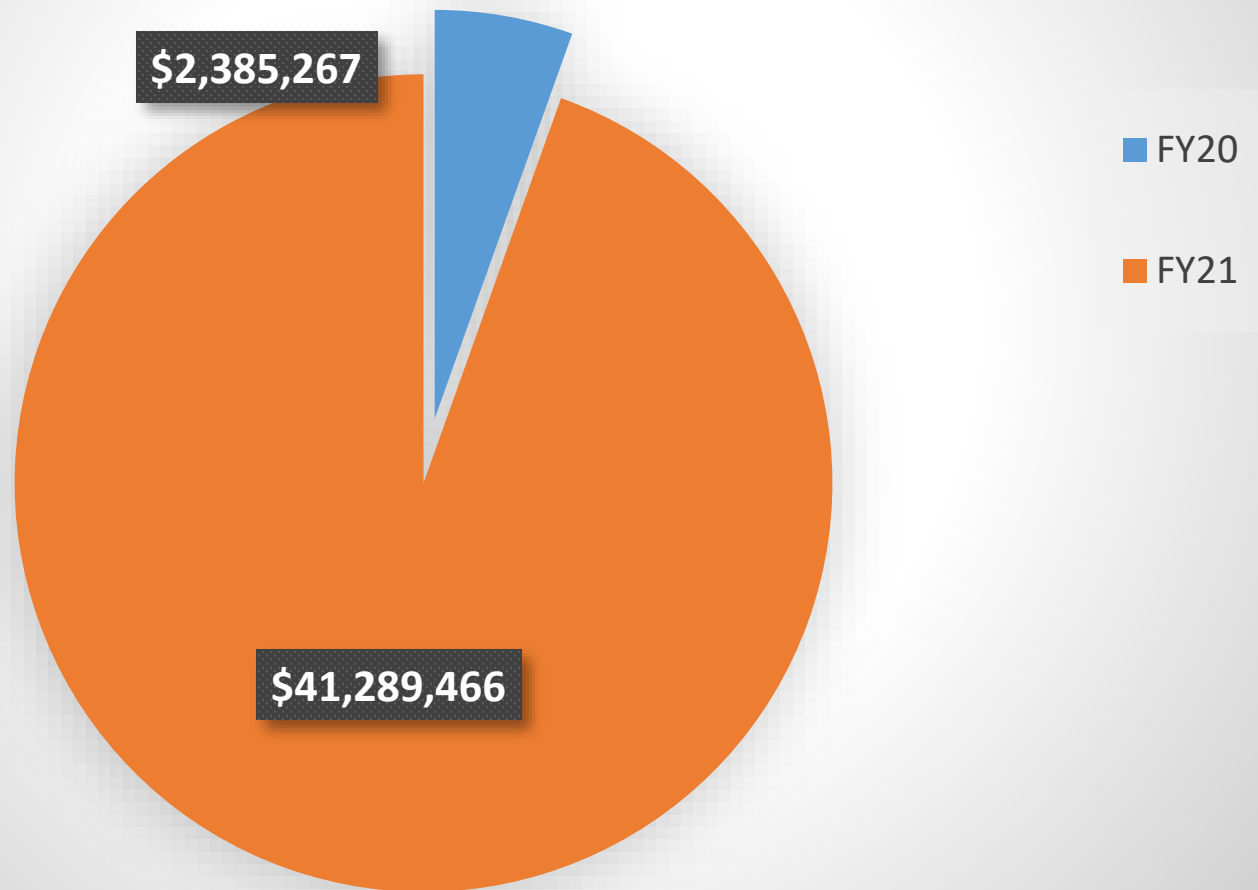
	=Ongoing in FY21
--	------------------

FY21-GRANTS APPLIED FOR AND AWAITING NOTICE OF AWARD

Application	Description	Ask Amount	City Match	City Match- InKind	Grant Term		Department
					Begin	Ends	
DOJ/OVW FY21 Improving Criminal Justice Responses	Non Fatal-Intimate Partner Strangulation	395,314.00	0.00	0.00	10/01/21	9/30/2025	Police
Victim Coordinator and Liaison Grant (VCLG)	Crime Victim Liaison	40,000.00	0.00	0.00	09/01/21	8/31/2023	Police
ILL Lending Reimbursement 2021	Interlocal Library Lending	1,672.00	0.00	0.00	10/01/20	4/27/2021	Library
Emergency Connectivity Fund (ARPA)	Library Equip and Internet Svc	37,084.00	0.00	0.00	10/01/21	9/30/2022	Library
State Farm Insurance	Laser Fire Extinguisher Training	22,000.00	0.00	0.00	12/01/21	12/1/2022	Fire
Total		496,070.00	0.00	0.00			

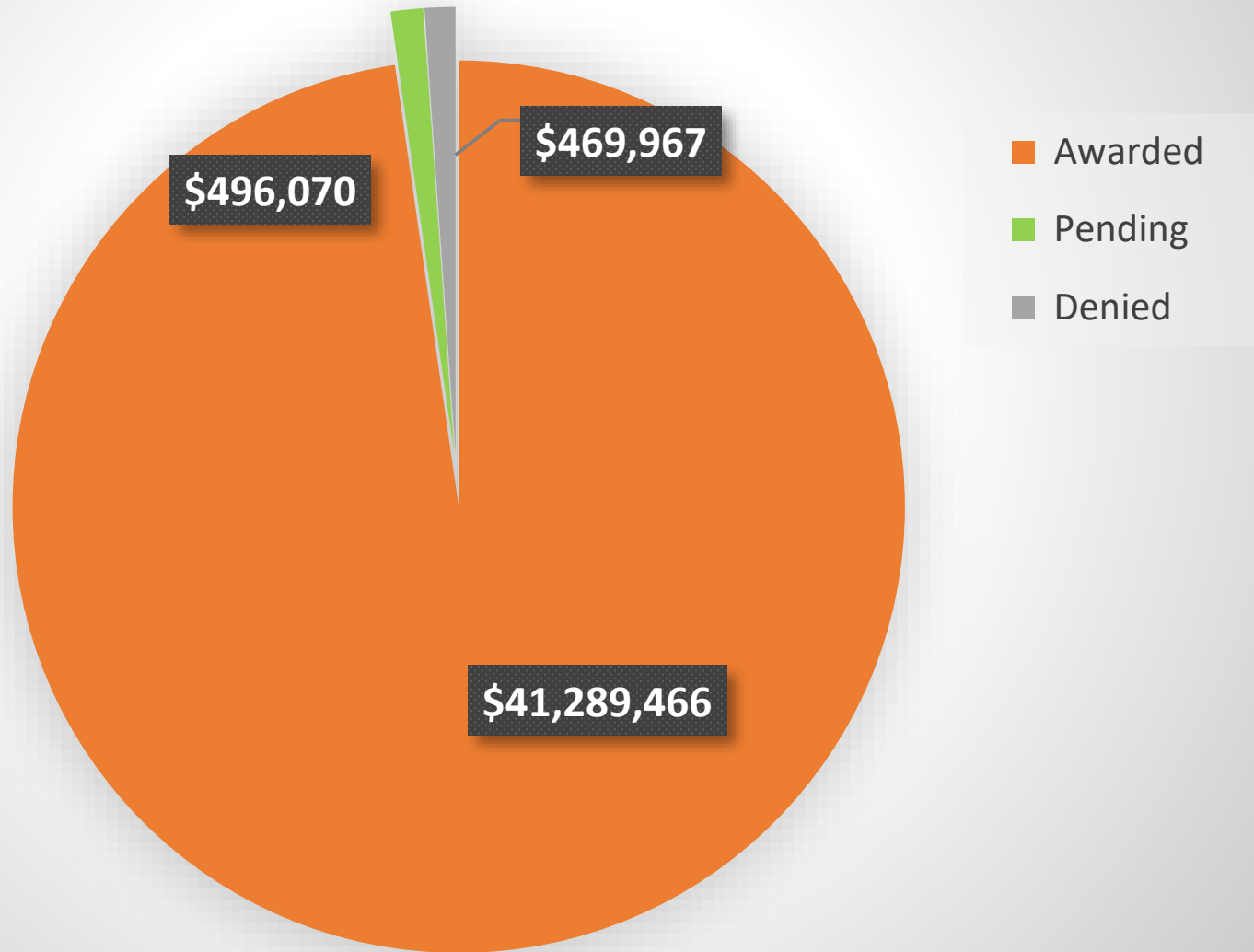
Grants Awarded FY21 YTD vs FY20

as of 09/30/2021 (Does not include Matching Funds)



FY21 YTD Awarded and Pending Grants

as of 09/30/2021 (Does not include Matching Funds)



FISCAL YEAR 2021 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	Apr 30	July 31	TOTAL
Holiday Inn Express	26,266.00	28,371.07	30,147.71	36,297.61	121,082.39
La Quinta	20,064.15	16,670.43	19,566.90	24,919.50	81,220.98
Hampton Inn	24,518.35	20,791.44	25,724.54	32,182.20	103,216.53
Comfort Inn Suites	17,863.01	11,661.64	16,882.88	23,146.74	69,554.27
Days Inn	13,070.11	9,008.81	16,917.95	29,710.19	68,707.06
Townplace Suites	25,824.31	26,429.91	29,096.16	45,532.71	126,883.09
Super 8 Motel	7,572.49	6,053.86	10,702.36	12,164.75	36,493.46
Motel 6	6,857.36	5,231.09	8,311.98	11,003.09	31,403.52
Texas Inn	2,932.85	3,377.62	4,033.68	4,183.27	14,527.42
Lake Breeze Ski Lodge	7,122.29	382.90	480.20	4,741.45	12,726.84
Vanessa Vajdos (340 Meadow Lake Dr)	2,381.00	740.00	481.00	2,141.00	5,743.00
Seguin Motel	822.00	871.43	962.22	1,022.28	3,677.93
Avalara, Inc. (460 River Drive)	5,377.75		2,069.06	5,691.70	13,138.51
S. Carruthers (440 Turtle Lane)	759.44	196.00	562.91	900.34	2,418.69
River Retreat Properties (1101 Lakeview)	2,135.00	787.70	612.50	2,205.00	5,740.20
Geronimo Creek Retreat (2050 Laubach)	27,229.48	17,950.28	10,928.99	39,043.13	95,151.88
Son's Geronimo (2111 Laubach)	-	-	-	13,098.87	13,098.87
The Lofts	-	-	-	48.65	48.65
Zen on the Bend Vaca Rental (496 River Road)	889.76	370.30	445.55	1,048.60	2,754.21
Laura Wooley (1005 Reiley Road)	2,466.77	1,980.61	1,942.42	3,050.28	9,440.08
Team Housing Solutions	74.48	98.86		12.06	185.40
Carol & Sean Ramsey (906 Buerger Lane)	1,831.62	1,195.65		0.00	3,027.27
Laura Wooley (928 Buerger Lane)	2,861.06	1,456.17	1,539.63	2,627.16	8,484.02
Birdy Properties (102 Lenz Drive)	1,708.00	-	235.20	1,849.05	3,792.25
Ian Miller (1029 E. Mountain)	531.44	448.90	527.59	532.62	2,040.55
Magnolia Hotel (203 S. Crockett)	960.61	908.88	904.54	1,119.58	3,893.61
Vacasa LLC (230 Lee Street)	1,212.91	527.90	363.89	0.00	2,104.70
Matthew Pond (810 N. Goodrich)	653.22	750.43	575.67	996.98	2,976.30
Avalara, Inc. (196 Daniell Alley)	273.35	105.35	488.25	999.60	1,866.55
Avalara, Inc. (435 Lake Placid)	149.10	389.20	427.70	1,009.54	1,975.54
Avalara, Inc. (457 Lake Placid)			568.19	1,204.52	1,772.71
Avalara, Inc. (123 River Shadows Lane)	609.00	718.55	227.50	1,145.55	2,700.60
Avalara, Inc. (20 Cherokee Bend)	626.50	959.00	847.00	1,953.00	4,385.50
Avalara, Inc. (44 River Oak Drive)	1,207.44	535.46	424.77	1,113.18	3,280.85
Vacasa LLC (46 River Oak Drive)		294.73	687.83	1,794.05	2,776.61
Vacasa LLC (48 River Oak Drive)		44.42	1,020.47	1,782.63	2,847.52
Avalara, Inc. (60 S. Hampton Dr.)	262.50	354.90	378.00	777.00	1,772.40
Hill Country Premier Lodging (2761 West IH 10)		481.81	662.73	1,216.03	2,360.57
Total Collected	207,113.35	160,145.30	189,747.97	312,263.91	869,270.53

FISCAL YEAR 2020 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	Apr 30	July 31	TOTAL
Holiday Inn Express	28,897.76	23,958.50	28,068.60	14,485.47	95,410.33
La Quinta	24,257.18	19,601.86	20,578.97	11,829.37	76,267.38
Hampton Inn	28,342.76	24,664.17	23,806.49	11,821.29	88,634.71
Comfort Inn Suites	22,526.55	14,678.53	16,945.68	11,909.13	66,059.89
Days Inn	20,267.30	9,605.60	15,931.88	9,680.82	55,485.60
Townplace Suites	42,562.69	34,415.49	32,727.76	20,250.01	129,955.95
Super 8 Motel	11,916.42	4,740.66	7,350.61	6,122.04	30,129.73
Motel 6	9,127.82	7,200.48	7,519.88	6,669.52	30,517.70
Texas Inn (Best Value)	2,584.81	3,143.68	2,629.82	2,760.99	11,119.30
Lake Breeze Ski Lodge	9,347.10	321.30	162.54	3,374.00	13,204.94
Vanessa Vajdos (340 Meadow Lake Dr)	916.16	680.24	-	1,613.00	3,209.40
Olivia Mansion	1,322.49	929.02	717.90	no longer renting	2,969.41
Seguin Motel	955.36	869.89	683.90	692.44	3,201.59
Avalara, Inc. (460 River Drive)	4,916.03	3,190.95	1,011.29	2,388.75	11,507.02
S. Carruthers (440 Turtle Lane)	21.31	79.52	171.92	1,567.75	1,840.50
River Retreat Properties (1101 Lakeview)	2,081.73	255.50	484.40	1,022.00	3,843.63
Geronimo Creek Retreat (2050 Laubach)	18,844.29	7,435.73	3,289.56	11,079.58	40,649.16
Patsy Tankersley (710 Gloria Drive)	-	249.83	213.51	64.86	528.20
Sonka Guest House (617 N. Guadalupe)	119.03	-	-	0.00	119.03
Zen on the Bend Vaca Rental (496 River Road)	602.00	-	120.00	741.00	1,463.00
Laura Wooley (1005 Reiley Road)	400.05	293.54	106.42	844.03	1,644.04
Han Pho (939 Reiley Road)	1,136.52	-	-	0.00	1,136.52
Dam Camp	1,207.85	-	293.62	0.00	1,501.47
Team Housing Solutions	-	-	18.82	2.97	21.79
Robert & Kimberly Stephens (15 Baer Creek Trail)	115.57	10.73	32.18	0.00	158.48
Carol & Sean Ramsey (906 Buerger Lane)	1,018.90	631.21	459.91	1,551.76	3,661.78
Laura Wooley (928 Buerger Lane)	1,372.41	340.11	546.16	1,963.94	4,222.62
Birdy Properties (102 Lenz Drive)	826.00	658.00	735.00	735.00	2,954.00
Ian Miller (1029 E. Mountain)	366.30	39.98	30.77	201.32	638.37
Magnolia Hotel (203 S. Crockett)	385.21	901.32	883.61	630.35	2,800.49
Vacasa LLC (435 Lake Placid Drive)	559.02	133.03	-	261.36	953.41
Matthew Pond (810 N. Goodrich)	142.21	118.61	198.94	289.81	749.57
Total Collected	237,138.83	159,147.48	165,720.14	124,552.56	686,559.01