

**FINANCIAL REPORTS
FOR THREE
MONTHS ENDED
DECEMBER 31, 2019**

General Fund Recap – Budget Comparison

- December is 25% through the budget year
- Revenues are 34.3% of budget
- Expenditures are 23.7% of budget
- All Departments are under budget
- Budgeted to use \$540,831 in fund balance

	Actual	Budget	Variance	% of Budget
Revenues	10,868,358	31,684,938	(20,816,580)	34.3%
Expenditures	7,650,834	32,225,769	24,574,935	23.7%
Net Rev./ (Exp)	3,217,524	(540,831)	3,758,355	

General Fund – Revenue Highlights Budgetary Comparison

- Property tax is 51% of budget
 - We collect largest part of this budget during the first four months of the fiscal year.
- Building Permits is 32.1% of budget
 - Continued development at Mill Creek Crossing
 - Arroyo Ranch beginning development
 - Guadalupe County beginning construction
- Other Licenses and Permits is 33% of budget
 - Licenses for the eight liner machines
- Miscellaneous Revenue is 49.5% of budget
 - Billed out alarm permit and received p-card rebate
- Lease Revenues 115% of budget
 - Sprint Tower lease revenue was higher than budgeted
- Private Source Donations is 197.1% of budget all of which is for Library

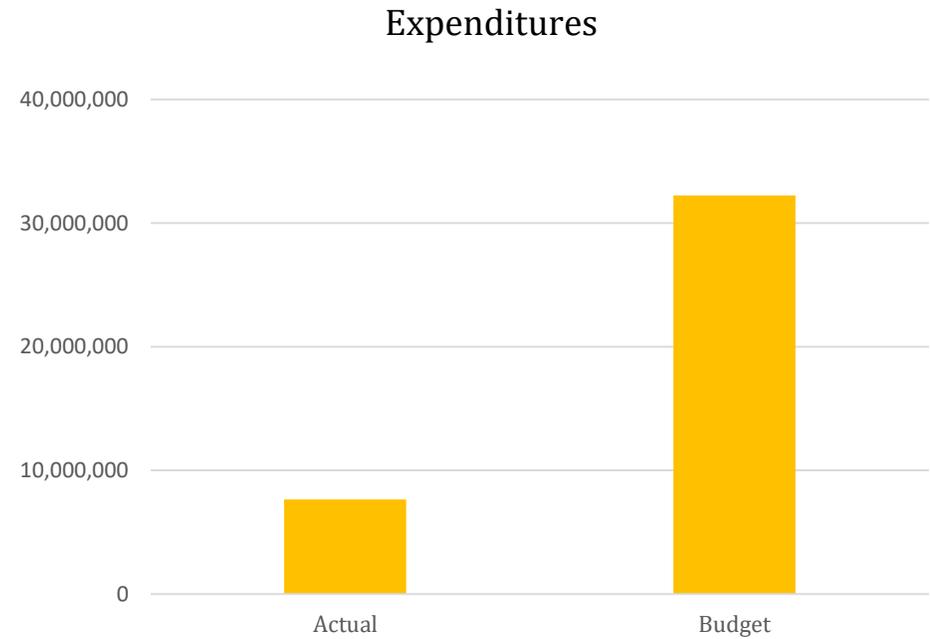
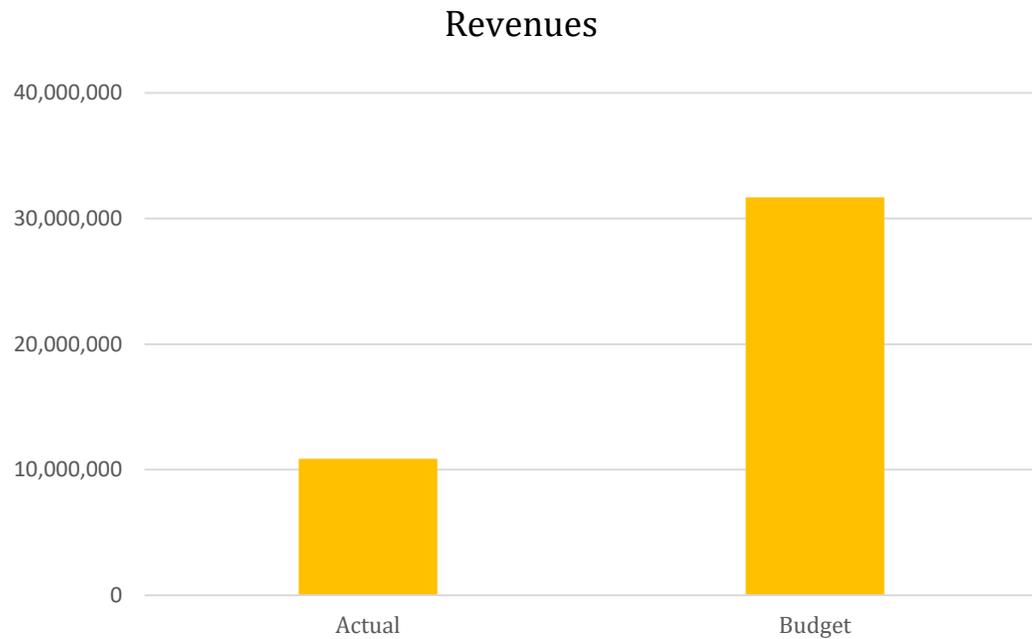


General Fund – Expenditure Highlights

Budgetary Comparison

- Non-Departmental is 49.8% of budget
 - The entire amount of budgeted transfers to General Fund Capital Projects of \$157,331 has already been transferred
 - Due to the high collection of property tax revenue, the debt service portion of this revenue is transferred to the General I&S Fund

General Fund Revenues & Expenditures – Budgetary Comparison



General Fund Recap – Prior Year Comparison

- Revenues increased by 6.2%
- Expenditures decreased by 6.4%

	FY20 Actual	FY19 Actual	Variance	% Increase
Revenues	10,868,358	10,233,672	634,686	6.2%
Expenditures	7,650,834	8,177,423	526,589	6.4%
Net Rev./(Exp)	3,217,524	2,056,249	1,161,276	

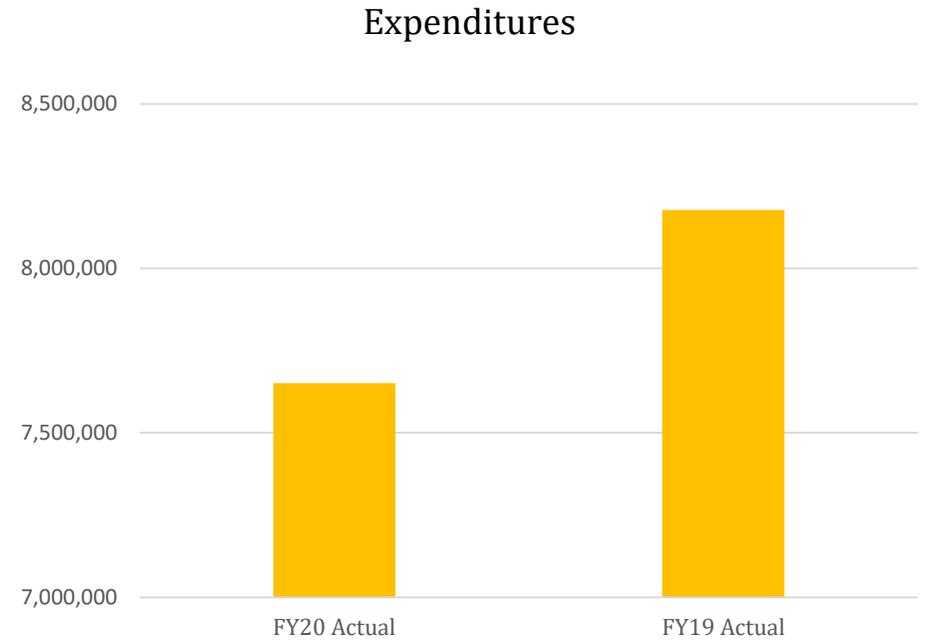
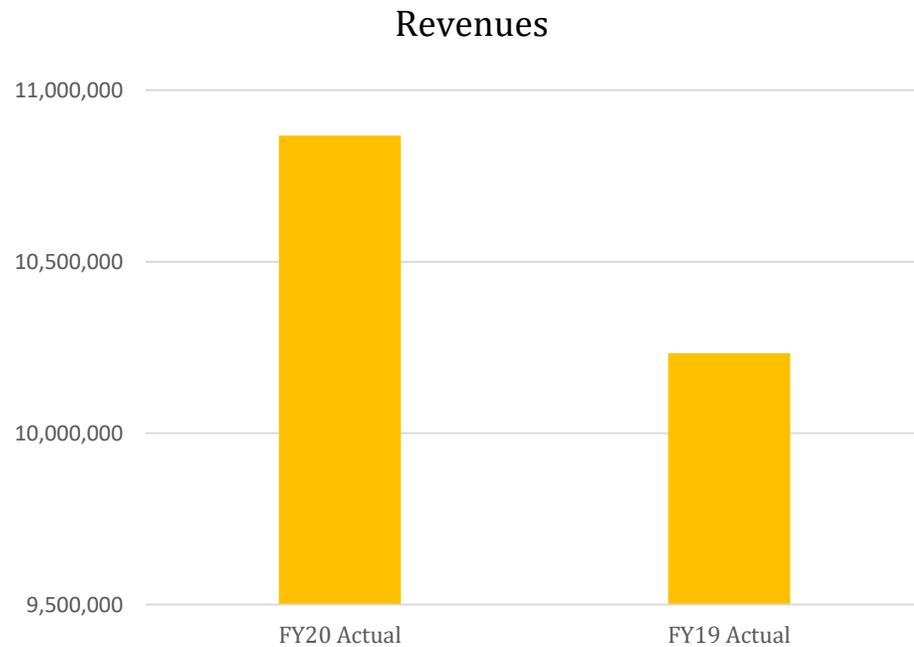
General Fund –Revenue Highlights Prior Year Comparison

- Property Tax Revenue increased by \$785,775 or 15.8%
- Sales Tax increased by \$231,991 or 11.6%
- Charges for Services increased by \$15,113 or 523.4%
 - Management Services with SSLGC increased
- Public Safety is down by \$132,527 or 27.5%
 - TASSP payment decreased by \$158,604
- Municipal Court Revenue decreased by 147,544 or 47.5%
 - Number of cases filed and warrants issued have decreased by 62%
- Miscellaneous Revenue decreased by \$360,728
 - Received first Indigent Health Care reimbursement in October 2018

General Fund –Expenditure Highlights Prior Year Comparison

- Police and Fire Departments expenditures have increased by \$77,364 and \$112,975 respectively
 - April of 2019, officers from these departments received a pay increase in order to provide a more competitive compensation plan
- Engineering/Capital Projects Department is a new department. In prior year, all expenditures were charged to Public Works Department
- Non-Departmental decreased by \$746,799
 - Transfers to General Fund Capital Projects decreased by \$932,753

General Fund Revenues & Expenditures – Prior Year Comparison



Utility Fund Recap – Budget Comparison

- December is 25% through the budget year
- Revenues are 25.8% of budget
- Expenditures are 28.7% of budget
- All Departments are under budget

	Actual	Budget	Variance	% of Budget
Revenues	13,794,139	53,559,152	(39,765,013)	25.8%
Expenditures	15,461,622	53,810,771	38,349,149	28.7%
Net Rev/Exp	(1,667,483)	(251,619)	(1,415,864)	

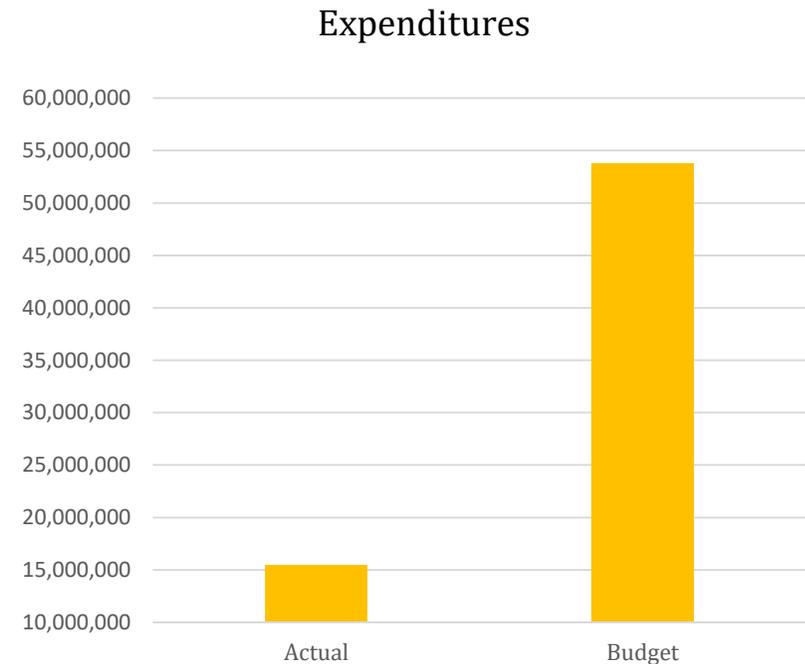
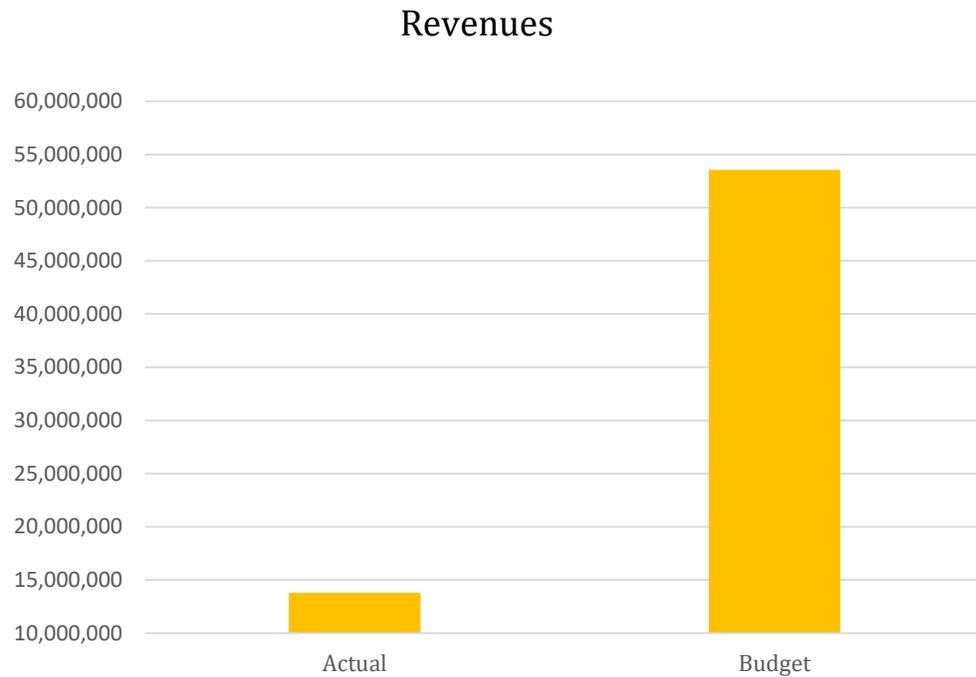
Utility Fund – Revenue Highlights Budgetary Comparison

- Electric revenues are \$7,451,694 or 24.3% of budget
- Water revenues are \$3,623,465 or 27.6% of budget
- Sewer revenues are \$2,193,016 or 27.4% of budget
- Miscellaneous Revenue is 51.1% of budget
 - CPS Water Rights have already been billed
 - Credit Card Service Fees is 49% of budget

Utility Fund – Expenditure Highlights Budgetary Comparison

- Non-Departmental is 47.2% of budget
 - Entire amount of budgeted transfers to Utility Fund Capital Projects of \$4,044,849 have already been transferred
- Water Plant is 32.2% of budget
 - The payments made to SSLGC for the first three months include the largest portion of the debt service payments for the year

Utility Fund Revenues & Expenditures – Budgetary Comparison



Utility Fund Recap – Prior Year Comparison

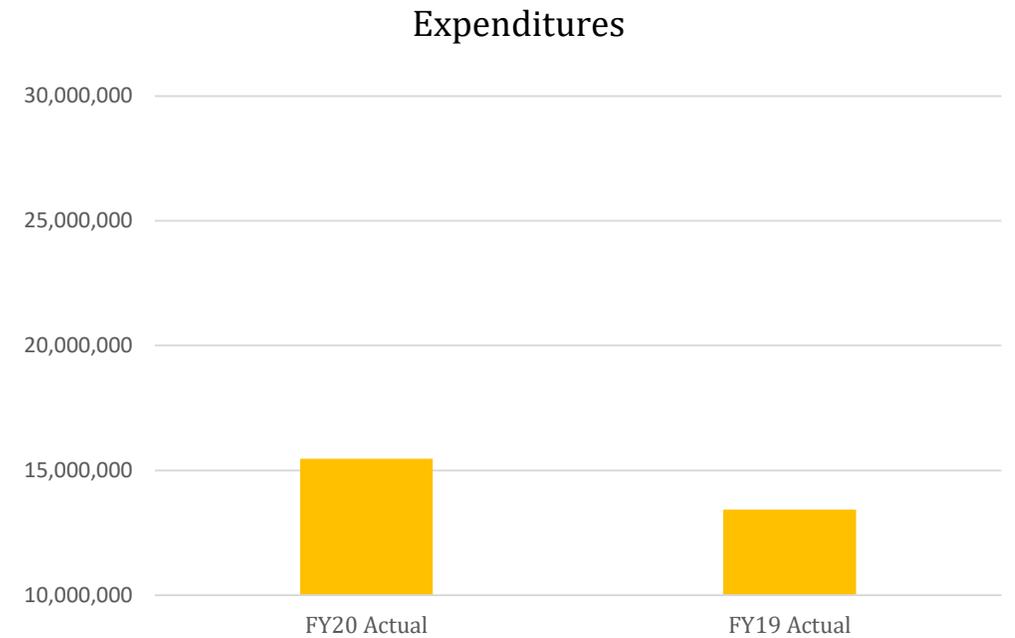
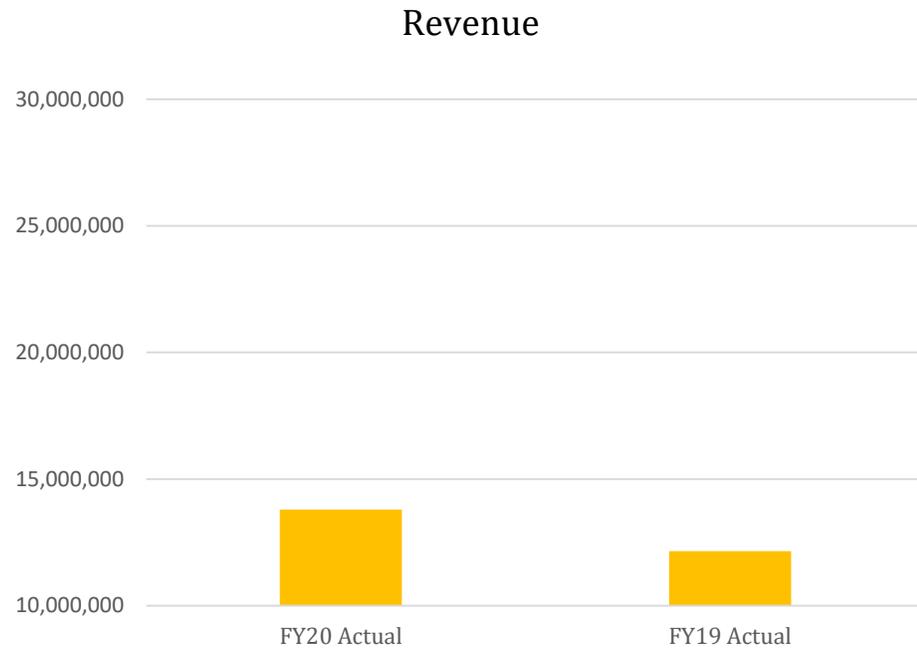
- Revenues have increased by \$1,644,861 or 13.5%
- Expenditures increased by \$2,033,736 or 15.1%

	FY20 Actual	FY19 Actual	Variance	% Change
Revenues	13,794,139	12,149,278	1,644,861	13.5%
Expenditures	15,461,622	13,427,886	(2,033,736)	-15.1%
Net Rev/(Exp)	(1,667,483)	(1,278,608)	(388,876)	

Utility Fund – Highlights Prior Year Comparison

- Electric revenues increased by \$244,386 or 3.4%
- Water revenues increased by \$956,364 or 35.9%
 - In FY19, we did not receive the first payment from NBU until May of 2019
 - Consumption has increased by 32%
- Sewer revenues increased by \$277,485 or 14.5%
 - Consumption has increased by 14%
- Miscellaneous Revenue is up by \$174,278 due to billing out CPS Water Rights earlier this fiscal year
- Non-Departmental expenditures have increased by \$1,556,521
 - Transfers to Utility I&S Fund and Utility Fund Capital Projects have increased by \$1,938,399

Utility Fund Revenues & Expenditures – Prior Year Comparison



Other Funds Recap – Budget Comparison

- All Departments are under budget
- First year Golf Course Fund will not receive a transfer from General Fund

Net Rev./(Exp.)	Actual	Budget	Variance
Coliseum	22,722	(59,869)	82,592
Seguin Events Complex	7,502	(974)	8,476
Golf	50,289	(95,926)	146,215

Other Funds Recap – Prior Year Comparison

- Decrease in Golf is due to no transfer from General Fund in FY20
 - Without the transfer in FY19, the net revenue for the Golf Course has increased by \$19,620

Net Rev./(Exp.)	FY20	FY19	Variance
Coliseum	22,722	17,019	5,704
Seguin Events Complex	7,502	16,465	(8,963)
Golf	50,289	105,669	(55,380)

**CITY OF SEGUIN
SALES TAX**

	Fiscal Year <u>2015</u>	Fiscal Year <u>2016</u>	Fiscal Year <u>2017</u>	Fiscal Year <u>2018</u>	Fiscal Year <u>2019</u>	Fiscal Year 2019			<u>% Change</u>	
						<u>1% City</u>	<u>1/4% City *</u>	<u>1/4% SEDC</u>		<u>Total**</u>
October	573,358	671,641	565,136	547,409	671,052	476,934	119,233	119,233	715,401	6.61%
November	533,598	568,471	571,627	871,405	588,417	416,927	104,232	104,232	625,391	6.28%
December	<u>720,209</u>	<u>774,007</u>	<u>737,509</u>	<u>735,944</u>	<u>738,300</u>	<u>592,646</u>	<u>148,161</u>	<u>148,161</u>	<u>888,969</u>	<u>20.41%</u>
SUBTOTAL	1,827,165	2,014,119	1,874,272	2,154,758	1,997,769	1,486,507	371,627	371,627	2,229,760	11.61%
January	533,888	557,843	689,556	575,060	595,146					
February	495,986	553,511	606,478	543,353	632,116					
March	662,615	674,690	685,619	773,361	681,171					
April	598,470	556,275	550,635	608,870	658,857					
May	513,621	556,505	591,444	650,197	633,605					
June	680,644	670,537	664,948	686,488	694,746					
July	616,286	594,049	603,605	660,885	703,849					
August	590,734	574,058	571,970	648,665	661,956					
September	<u>694,831</u>	<u>638,312</u>	<u>596,401</u>	<u>668,859</u>	<u>710,897</u>					
TOTAL	7,214,240	7,389,899	7,434,928	7,970,496	7,970,112					

* For Property Tax Reduction

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

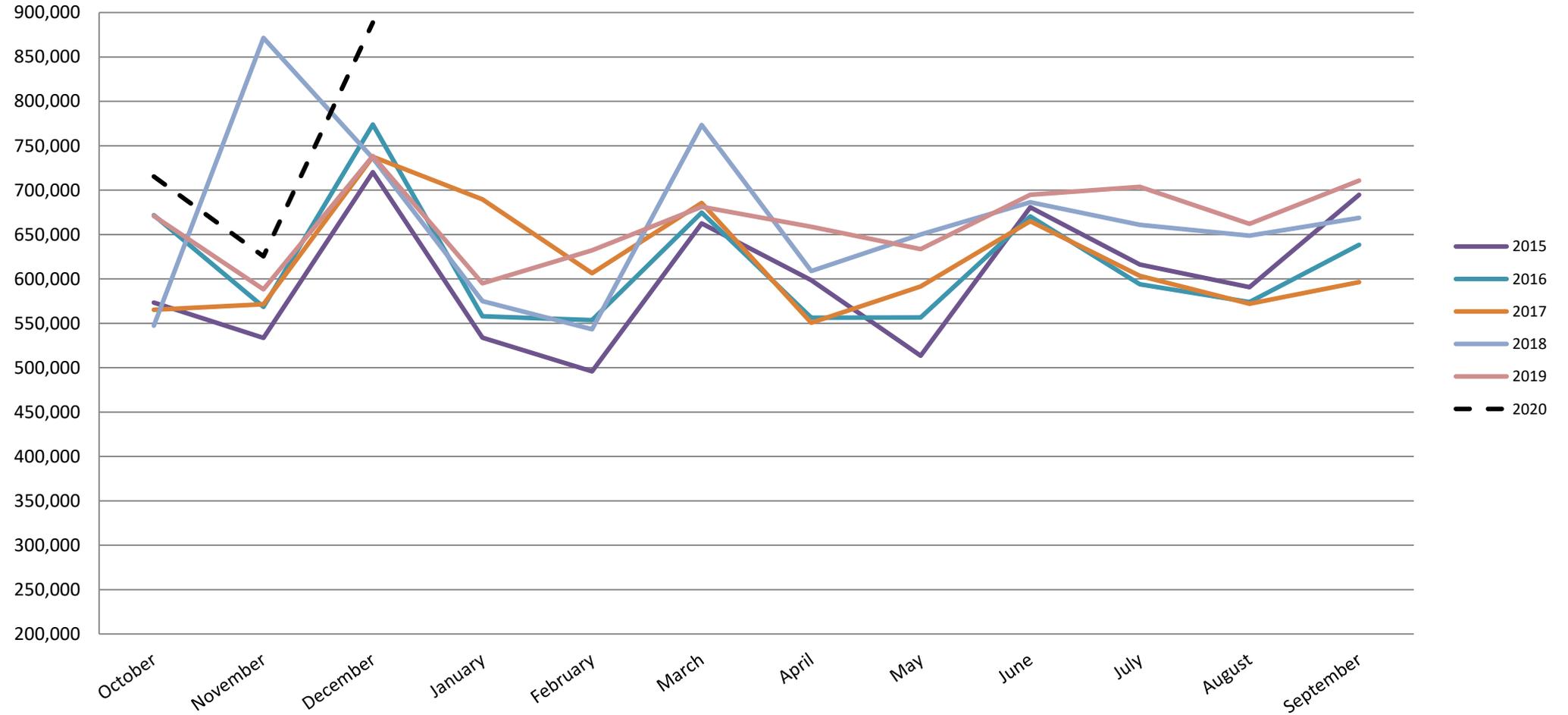
**DECEMBER SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>FY2019</u>	<u>FY2020</u>	<u>% Increase (Decrease)</u>
Seguin	738,300	888,969	20.41%
San Marcos	4,455,656	5,841,317	31.10%
Schertz	1,154,821	1,362,565	17.99%
San Antonio	37,534,664	39,170,352	4.36%
New Braunfels	3,114,489	3,380,358	8.54%
Austin	22,853,152	26,157,319	14.46%
Selma	721,760	809,303	12.13%
Universal City	482,061	548,559	13.79%
Statewide	617,200,051	672,720,666	9.00%

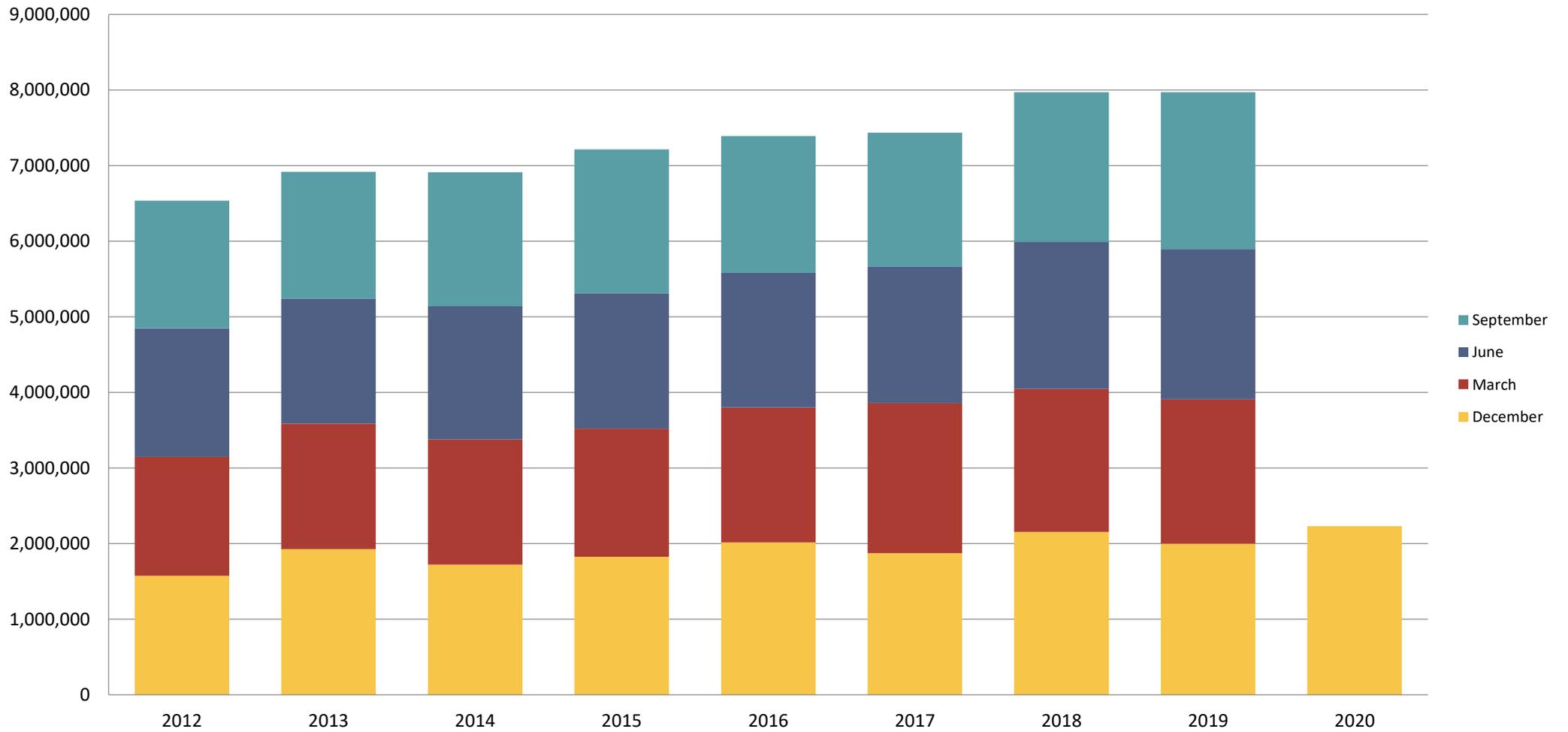
**YEAR-TO-DATE SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>FY2019</u>	<u>FY2020</u>	<u>% Increase (Decrease)</u>
Seguin	1,997,769	2,229,761	11.61%
San Marcos	11,315,836	12,651,326	11.80%
Schertz	2,952,738	3,441,483	16.55%
San Antonio	94,798,454	98,743,802	4.16%
New Braunfels	8,357,541	8,989,422	7.56%
Austin	60,652,968	66,271,504	9.26%
Selma	1,725,210	1,963,047	13.79%
Universal City	1,244,500	1,381,090	10.98%
Statewide	1,575,922,642	1,685,300,355	6.94%

Sales Tax Trend



Sales Tax Trend by Quarter



GRANTS AWARDED AND IN PROGRESS - FY20

Application	Description	Funding Type	Amount Funded	City Match	Begin	Ends	Department	Status	Fiscal Year
DOJ	Bullet Proof Vests	Federal	\$4,401.18	\$4,401.18	10/01/17	08/31/20	Police	Ongoing	FY18
OAG-VCLG	Victim Coordinator & Liaison Grant	Federal	\$40,614.00	\$0.00	09/01/19	08/31/20	Police	Ongoing	FY20
OOG-Local Border Security	Police Overtime	Federal	\$20,000.00	\$0.00	09/01/19	08/31/20	Police	Ongoing	FY20
Texas State University	Tobacco Buy/Sting	State	\$5,000.00	\$0.00	01/01/20	08/31/20	Police	Ongoing	FY20
OOG-VOCA	Victim Emergency Services	Federal	\$58,000.00	\$14,500.00	10/01/18	09/30/20	Police	Ongoing	FY19-20
GVEC	Main Street Program	Private	\$10,000.00	\$0.00	10/21/19	10/21/20	Main Street	Ongoing	FY20
OOG-Justice Assistance Grant	Police Equipment	Federal	\$36,183.00	\$0.00	09/30/19	12/29/20	Police	Ongoing	FY20
Guadalupe County United Way	Main Street Program	Private	\$5,000.00	\$0.00	01/01/20	12/31/20	Main Street	Ongoing	FY20
Texas General Land Office	Hurricane Harvey	Federal	\$226,348.00	\$0.00	01/01/19	01/01/21	Infrastructure	Declined	FY18-21
FEMA SAFER ¹	3-Firefighter positions	Federal	\$69,702.00	\$129,447.00	02/25/18	02/24/21	Fire	Ongoing	FY18-20
DOJ	Bullet Proof Vests	Federal	\$4,609.87	\$4,609.87	10/01/18	08/31/21	Police	Ongoing	FY19
Texas Dept of Agriculture	Main Street-Sidewalks	Federal	\$350,000.00	\$70,000.00	02/01/20	01/31/22	Development	Ongoing	FY20
Clean Water Act/TCEQ	Septic System Decomissioning	Federal	\$97,037.00	\$64,691.00	09/01/20	08/31/24	Development	Ongoing	FY21
TCEQ	TERP	State	\$40,064.00	*see below	03/19/18	08/31/27	Public Works	Ongoing	FY18-21
TCEQ	TERP	State	\$10,012.00	*see below	03/19/18	08/31/27	Public Works	Declined	FY18-21
TCEQ	TERP	State	\$22,932.00	*see below	03/19/18	08/31/27	Fire Department	Ongoing	FY18-21
Totals			\$999,903.05	\$287,649.05					

* Replacement of older road trucks. Match is remaining cost of new equipment.

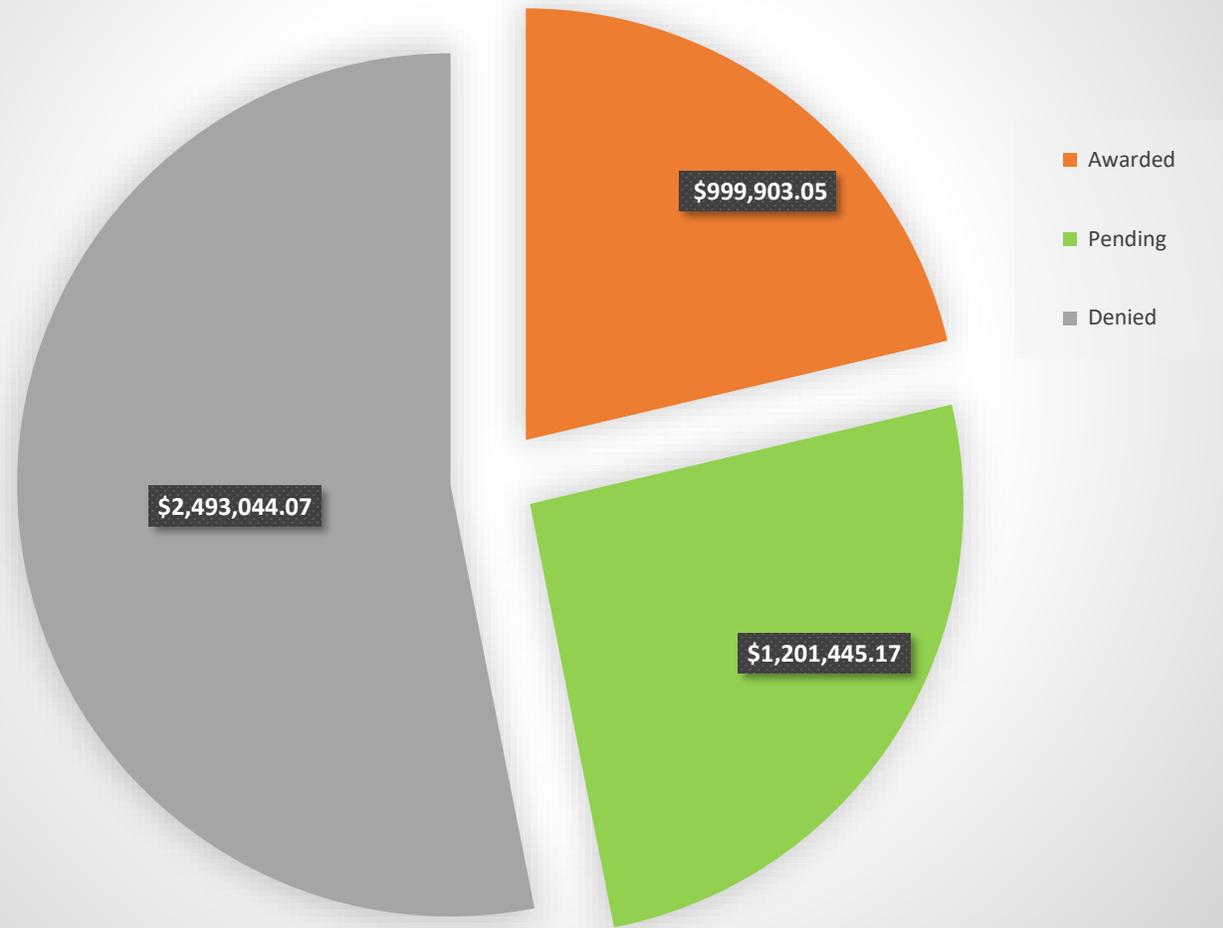
¹ Last year of a 3-year grant. Only Year 3 included in this information.

GRANTS APPLIED FOR AND NOT AWARDED - FY20

Application	Description	Funding Type	Amount Requested	Date Submitted	Date Notified	Department	Notes
TDEM-EWS	Early Warning System	State/Federal	\$316,332.83	12/28/18	03/05/20	Citywide	no specific reason given for denial
TDEM-Heideke	Flood Mitigation Grant	State/Federal	\$494,349.41	12/28/18	03/05/20	Citywide	no specific reason given for denial
TDEM-Hidalgo	Flood Mitigation Grant	State/Federal	\$420,393.95	12/28/18	03/05/20	Citywide	no specific reason given for denial
TDEM-San Antonio Avenue	Flood Mitigation Grant	State/Federal	83,269.88	12/28/2018	03/05/20	Citywide	no specific reason given for denial
San Antonio Conservation Foundation	Wilson Pottery/Sebastopol	Private	49,999.00	4/12/2019	unknown	Sebastopol	no specific reason given for denial
HSRP Sbrgrant Program/Natl Park Svc	Historic Building Renovation	Federal	223,650.00	4/1/2019	unknown	Sebastopol/Heritage Museum	not funded
Dept of Justice/Buerau of Justice Assist.	Justice and Mental Health Collaboration	Federal	219,698.00	7/15/2019	02/01/20	Police	not funded
TxDOT SRTS	Safe Routes to School-Weinert	State/Federal	685,351.00	4/11/2019	01/30/20	Citywide	Per Tx Transportation Commission: Application Not Clear
Total			\$2,493,044.07				

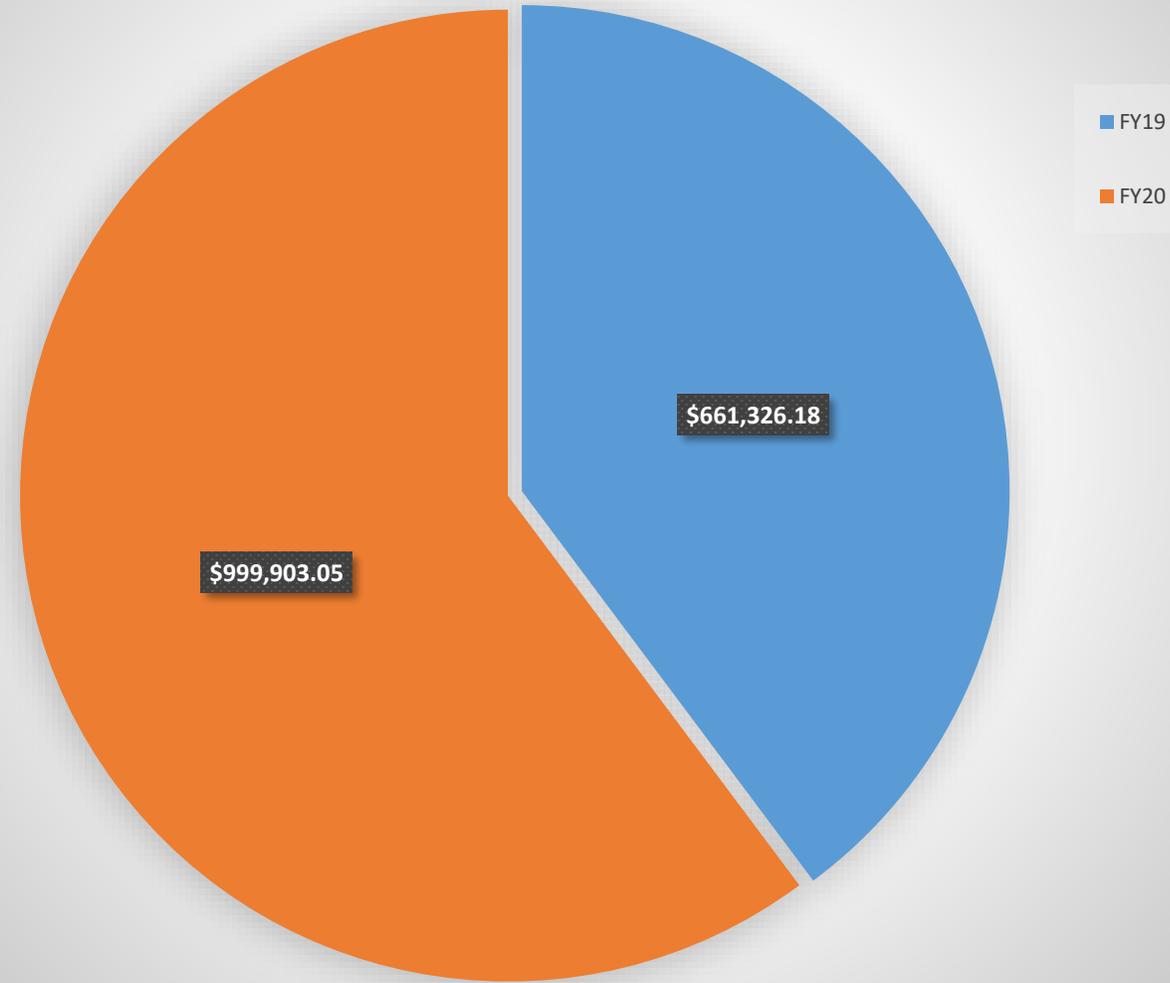
FY20 Awarded and Pending Grants

as of March 2020



Grants Awarded FY 19 vs FY 20

as of March 2020



Occupancy Tax Revenue Comparison

	FY20 Actual	FY19 Actual	Variance	% Increase
HOT Revenue	393,489	393,175	314	0.1%