



It's real.

Date: March 6, 2020

To: Mayor and City Councilmembers
Steve Parker, City Manager

From: Susan Caddell *Susan Caddell*
Director of Finance

Subject: Financial Reports for Three Months Ended December 31, 2019

Attached you will find financial reports for the General, Utility, Coliseum, Seguin Events Complex, and Golf Fund for the Three Months ended December 31, 2019.

The first report is the Income Statement for the General Fund on a budgetary comparison. We have collected 34.3% of our budgeted revenues.

- Property Tax is 51% of budget. We do collect the largest of this budget during the first four months of fiscal year
- Building Permits is 32.1% of budget. We have had continued development at Mill Creek Crossing. Arroyo Ranch is beginning to pull permits for their homes. GBRA is moving a modular office on their property. Guadalupe County is constructing a new two-story building and remodeling existing offices around the Adult Detention and Law Enforcement Center.
- Other Licenses and Permits is 33% of budget. This revenue consists of the licenses for the eight liner machines.
- Miscellaneous Revenue is 49.5% of budget. We bill out our alarm permits in November, which was \$31,775. In addition, we received our p-card rebate in November in the amount of \$17,738.97 for the General Fund portion.
- Lease Revenues is 115% of budget. The Sprint Tower lease increased from the budget amount of \$11,903 to \$13,688.
- Private Source Donations is 197.1% of budget, which are all donations for the library.

Expenditures are 23.7% of budget. Non-Departmental is 49.8% of budget. This is due to the fact the entire amount of budgeted transfer of \$157,331 to General Fund Capital Projects has been transferred at the beginning of the year. In addition, as we collect our property tax revenue, the debt service portion of the property tax is transferred to the General I&S Fund.

The next report is the Income Statement for the General Fund as compared to FY19. Our revenue increased by \$634,686 or 6.2% from this time last year.

- Property Tax Revenue is up by \$785,775 or 15.8%.
- Sales tax is up by \$231,991 or 11.6%.
- Charges for Services is up by \$15,113 or 523.4%. The Management Services Agreement with SSLGC increased this year to cover more of the true costs performed by City departments.
- Public Safety is down by \$132,527 or 27.5%. The reimbursement from TASSP decreased by \$158,604. This is the payment that is an annual federal reimbursement we apply for based upon our cost for those services due to our uninsured and unreimbursed Medicare/Medicaid costs.
- Municipal Court Revenue is down by \$147,544 or 47.5%. The number of cases filed and warrants issued have decreased by 62%
- Miscellaneous Revenue decreased by \$360,728. In FY19, the City received two reimbursements from the indigent health care costs. In October 2018, we received \$567,557.67 and in September 2019, we received \$613,966.41.

Our expenditures have increased by \$526,589 or 6.4% from this time last year.

- Police and Fire Departments' expenditures increased by \$77,364 and \$112,975 respectively. The majority of this increase was to salaries and benefits. In April of 2019, Police and Fire Departments' officers received a pay increase in order to provide a more competitive compensation plan.
- Engineering/Capital Projects Department is a new department this year. In past fiscal years, all the expenditures were charged in the Public Works Department and Utility Fund.
- Non-Departmental decreased by \$746,799. This was due to the transfers to the General Fund Capital Projects Fund decreased by \$932,753.

The next report is the Income Statement for the Utility Fund on a budgetary comparison. We have collected 25.8% of our budgeted revenues. Miscellaneous Revenue is 51.1% of budget. We have already billed out for our CPS Water Rights and our credit card service fees revenue is 49% of budget.

Expenditures for the Utility Fund are 28.7% of budget.

- Non-Departmental is 47.2% of the budget. This is due to the fact the entire amounts of budgeted transfer of \$4,044,849 to Utility Fund Capital Projects was transferred at the beginning of the year.
- Water Plant is 30.8% of budget. This is due to the fact the payments made the first three months to SSLGC for water purchased include the largest portion of the debt service payments for the year.

The next report is the Income Statement for the Utility Fund as compared to FY19. Our revenue has increased by \$1,644,861 or 13.5%.

- Water revenue is up by \$956,364 or 35.9%. We did not begin to receive the payments from NBU until May of 2019. In addition, consumption is up by 32%
- Sewer revenue is up by \$277,485 or 14.5%. Consumption is up by 14%
- Miscellaneous Revenue is up by \$174,278. The CPS Water Rights invoice was not billed out until January of 2019. This fiscal year, we billed it in November.

Expenditures have increased by \$2,033,736 or 15.1%.

- Non-Departmental has increased by \$1,556,521. Transfers to Utility I&S Fund and Utility Fund Capital Projects have increased by \$1,938,399.

The next reports are income statements compared to budget and prior year for the Coliseum Fund, Seguin Events Complex, and Golf Fund. The Golf Fund Income Statement comparing FY20 to FY19 shows a decrease in net income of \$55,380. In FY19, \$75,000 was transferred from the General Fund at the beginning of the year. In FY20, we did not budget to transfer from the General Fund. When you take the \$75,000 out of the revenue for FY19, the net income increased by \$19,620.

The next reports detail more information about the sales tax revenue. We have started the year off on a positive note. We were up for the month of December by 20.41% and up for the year by 11.61%.

The next several pages are a recap of the grants that we have been awarded for FY20 and those that are pending award notification. Some grants have carried over from one year to the next. I have adjusted the award amount based upon what we have already received and will be expecting to receive in FY20.

Finally, you will find the last two pages for our Hotel Occupancy Tax Collections. We are pretty flat from this time last year being up only \$313.57.

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



FY2020 INCOME STATEMENT-GENERAL FUND

For Three Months Ended December 31, 2019

	FY 2019-20 Actual 12/31/19	FY 2019-20 Budget	Variance Pos. (Neg)	% of Budget
001 - GENERAL FUND REVENUE				
3110 - Property Tax	5,755,497	11,281,892	(5,526,395)	51.0%
3180 - Franchise Taxes	51,892	1,154,429	(1,102,537)	4.5%
3210 - Building Permits	235,358	734,000	(498,642)	32.1%
3220 - Other Licenses & Permits	13,200	40,000	(26,800)	33.0%
3310 - Interlocal Agreement	219,035	853,477	(634,442)	25.7%
3340 - State/Federal Gov. Grants	4,118	198,647	(194,529)	2.1%
3350 - Sales Tax	2,229,760	7,975,000	(5,745,240)	28.0%
3350 - Other State Gov. Shared Revenue	27,024	120,000	(92,976)	22.5%
3390 - Local Grants & Contribut.	11,500	0	11,500	#DIV/0!
3410 - Charges for Services	18,000	72,000	(54,000)	25.0%
3420 - Public Safety	349,082	1,400,000	(1,050,918)	24.9%
3440 - Sanitation Revenues	428,946	1,700,000	(1,271,054)	25.2%
3450 - Health	24,382	95,000	(70,619)	25.7%
3470 - Culture and Recreation	87,207	400,000	(312,793)	21.8%
3510 - Municipal Court	162,972	1,332,900	(1,169,928)	12.2%
3520 - Library	8,122	30,000	(21,878)	27.1%
3610 - Interest Revenues	44,909	173,000	(128,091)	26.0%
3620 - Miscellaneous Revenues	361,449	729,754	(368,305)	49.5%
3630 - Lease Revenues	13,688	11,903	1,785	115.0%
3650 - Private Source Donations	19,710	10,000	9,710	197.1%
3700 - User Fees	726,992	2,907,966	(2,180,975)	25.0%
3910 - Intragovernmental Trnsfrs	75,515	464,970	(389,455)	16.2%
Revenue Totals	10,868,358	31,684,938	(20,816,580)	34.3%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	16,869	77,894	61,025	21.7%
11 - City Manager	53,777	273,357	219,580	19.7%
12 - Finance	126,424	609,562	483,138	20.7%
14 - Legal and Judicial	87,457	422,212	334,756	20.7%
16 - Police	1,608,786	8,165,074	6,556,288	19.7%
17 - Fire	1,335,118	6,564,541	5,229,423	20.3%
18 - Animal Services	119,442	588,814	469,372	20.3%
21 - Planning	241,778	1,345,789	1,104,010	18.0%
22 - City Secretary	14,997	81,284	66,287	18.4%
23 - Human Resources	63,958	346,830	282,872	18.4%
24 - Public Works Department	642,249	3,513,480	2,871,230	18.3%
25 - Vehicle Maintenance	80,002	432,935	352,934	18.5%
26 - Engineering/Capital Projects	68,045	413,695	345,650	16.4%
27 - Brush Department	87,435	480,492	393,057	18.2%
28 - Downtown & Main St. Prog.	42,902	198,233	155,330	21.6%
29 - Facilities	55,025	305,335	250,311	18.0%
31 - Public Library	248,100	1,301,211	1,053,111	19.1%
34 - Parks and Recreation	338,407	1,788,338	1,449,931	18.9%
87 - Information Technologies	174,950	745,455	570,505	23.5%
89 - City Attorney	36,694	132,770	96,076	27.6%
90 - Non-Departmental	2,208,417	4,438,466	2,230,049	49.8%
Expenditure Totals	7,650,834	32,225,769	24,574,935	23.7%
Net Revenues (Expenditures)	3,217,524	(540,831)	3,758,355	



FY2020 INCOME STATEMENT

Prior vs. Actual - General Fund

For Three Months Ended December 31, 2019 and December 31, 2018

	FY 2019-20 Actual 12/31/19	FY 2018-2019 Actual 12/31/18	Variance Pos. (Neg)	% Variance Pos. (Neg.)
001 - GENERAL FUND REVENUE				
3110 - Property Tax	5,755,497	4,969,722	785,775	15.8%
3180 - Franchise Taxes	51,892	38,458	13,433	34.9%
3210 - Building Permits	235,358	179,958	55,400	30.8%
3220 - Other Licenses & Permits	13,200	0	13,200	#DIV/0!
3310 - Interlocal Agreement	219,035	167,306	51,729	30.9%
3340 - State/Federal Gov. Grants	4,118	14,320	(10,202)	-71.2%
3350 - Sales Tax	2,229,760	1,997,769	231,991	11.6%
3350 - Other State Gov. Shared Revenue	27,024	26,774	250	0.9%
3390 - Local Grants & Contribut.	11,500	2,900	8,600	296.6%
3410 - Charges for Services	18,000	2,888	15,113	523.4%
3420 - Public Safety	349,082	481,609	(132,527)	-27.5%
3440 - Sanitation Revenues	428,946	426,033	2,913	0.7%
3450 - Health	24,382	22,490	1,891	8.4%
3470 - Culture and Recreation	87,207	93,050	(5,843)	-6.3%
3510 - Municipal Court	162,972	310,516	(147,544)	-47.5%
3520 - Library	8,122	7,136	986	13.8%
3610 - Interest Revenues	44,909	47,072	(2,163)	-4.6%
3620 - Miscellaneous Revenues	361,449	722,177	(360,728)	-50.0%
3630 - Lease Revenues	13,688	11,903	1,785	15.0%
3650 - Private Source Donations	19,710	13,517	6,193	45.8%
3700 - User Fees	726,992	687,262	39,729	5.8%
3910 - Intragovernmental Trnsfrs	75,515	10,813	64,703	598.4%
Revenue Totals	10,868,358	10,233,672	634,686	6.2%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	16,869	19,815	2,946	14.9%
11 - City Manager	53,777	51,944	(1,833)	-3.5%
12 - Finance	126,424	145,658	19,234	13.2%
14 - Legal and Judicial	87,457	88,291	834	0.9%
16 - Police	1,608,786	1,531,422	(77,364)	-5.1%
17 - Fire	1,335,118	1,222,143	(112,975)	-9.2%
18 - Animal Services	119,442	111,065	(8,377)	-7.5%
21 - Planning	241,778	236,847	(4,931)	-2.1%
22 - City Secretary	14,997	23,871	8,874	37.2%
23 - Human Resources	63,958	63,146	(812)	-1.3%
24 - Public Works Department	642,249	698,081	55,832	8.0%
25 - Vehicle Maintenance	80,002	92,873	12,871	13.9%
26 - Engineering/Capital Projects	68,045	0	(68,045)	#DIV/0!
27 - Brush Department	87,435	84,732	(2,703)	-3.2%
28 - Downtown & Main St. Prog.	42,902	56,238	13,336	23.7%
29 - Facilities	55,025	58,107	3,082	5.3%
31 - Public Library	248,100	245,879	(2,221)	-0.9%
34 - Parks and Recreation	338,407	318,759	(19,648)	-6.2%
87 - Information Technologies	174,950	148,505	(26,445)	-17.8%
89 - City Attorney	36,694	24,831	(11,863)	-47.8%
90 - Non-Departmental	2,208,417	2,955,216	746,799	25.3%
Expenditure Totals	7,650,834	8,177,423	526,589	6.4%
Net Revenues (Expenditures)	3,217,524	2,056,249	1,161,276	



FY2020 INCOME STATEMENT-UTILITY FUND

For Three Months Ended December 31, 2019

Account Number	Account Name	FY 2019-20 Actual 12/31/19	FY 2019-20 Budget	Variance Pos. (Neg)	% of Budget
002 - UTILITY FUND REVENUE					
3410	Charges for Services	37,163	259,966	(222,803)	14.3%
3430	Electric Revenue	7,451,694	30,657,522	(23,205,828)	24.3%
3432	Water Revenue	3,623,465	13,140,561	(9,517,096)	27.6%
3434	Sewer Revenue	2,193,016	8,007,753	(5,814,737)	27.4%
3480	Other Charges	156,294	625,000	(468,706)	25.0%
3610	Interest Revenues	75,420	321,000	(245,580)	23.5%
3620	Miscellaneous Revenues	235,586	461,350	(225,764)	51.1%
3700	User Fees	21,500	86,000	(64,500)	25.0%
3900	Intragovernmental Transfers	0	0	0	#DIV/0!
4 - Revenue Totals:		13,794,139	53,559,152	(39,765,013)	25.8%
002 - UTILITY EXPENDITURES					
44	Utility Billing	88,259	456,169	367,910	19.3%
45	Utility Administration	83,148	451,706	368,558	18.4%
46	Administrative Services	232,672	1,206,653	973,982	19.3%
47	Electric Distribution	4,585,394	22,151,551	17,566,157	20.7%
48	Utility Services	290,802	1,604,344	1,313,542	18.1%
49	Engineering/Capital Projects	110,767	628,668	517,901	17.6%
56	Water Plant	1,784,870	5,542,234	3,757,364	32.2%
57	Water/Sewer	757,723	3,387,833	2,630,110	22.4%
65	Geronimo Creek WWTP	78,533	316,300	237,768	24.8%
66	Walnut Branch WWTP	308,714	1,355,529	1,046,815	22.8%
80	Economic Development	72,920	500,439	427,519	14.6%
81	Facilities	169,558	1,110,482	940,924	15.3%
87	Information Technologies	125,234	708,375	583,141	17.7%
89	City Attorney	41,644	137,770	96,126	30.2%
90	Non-Departmental	6,731,385	14,252,718	7,521,333	47.2%
Expenditure Totals:		15,461,622	53,810,771	38,349,149	28.7%
Net Revenues (Expenditures)		(1,667,483)	(251,619)	(1,415,864)	



FY2020 Income Statement Prior vs. Actual - Utility Fund

For Three Months Ended December 31, 2019
and December 31, 2018

Account Number	Account Name	FY 2019-20 Actual 12/31/19	FY 2018-2019 Actual 12/31/18	Variance Pos. (Neg)	% Variance Pos. (Neg.)
002 - UTILITY FUND REVENUE					
3410	Charges for Services	37,163	33,296	3,867	11.6%
3430	Electric Revenue	7,451,694	7,207,307	244,386	3.4%
3432	Water Revenue	3,623,465	2,667,101	956,364	35.9%
3434	Sewer Revenue	2,193,016	1,915,531	277,485	14.5%
3480	Other Charges	156,294	152,642	3,652	2.4%
3610	Interest Revenues	75,420	90,593	(15,172)	-16.7%
3620	Miscellaneous Revenues	235,586	61,308	174,278	284.3%
3700	User Fees	21,500	21,500	0	0.0%
3910	Intragovernmental Transfers	0	0	0	#DIV/0!
4 - Revenue Totals:		13,794,139	12,149,278	1,644,861	13.5%
002 - UTILITY EXPENDITURES					
44	Utility Billing	88,259	91,679	3,420	3.7%
45	Utility Administration	83,148	78,068	(5,080)	-6.5%
46	Administrative Services	232,672	297,337	64,665	21.7%
47	Electric Distribution	4,585,394	4,460,548	(124,846)	-2.8%
48	Utility Services	290,802	273,419	(17,383)	-6.4%
49	Engineering/Capital Projects	110,767	0	(110,767)	#DIV/0!
56	Water Plant	1,784,870	1,660,818	(124,052)	-7.5%
57	Water/Sewer	757,723	657,604	(100,119)	-15.2%
65	Geronimo Creek WWTP	78,533	61,812	(16,721)	-27.1%
66	Walnut Branch WWTP	308,714	294,316	(14,398)	-4.9%
80	Economic Development	72,920	69,855	(3,065)	-4.4%
81	Facilities	169,558	169,931	373	0.2%
87	Information Technologies	125,234	115,887	(9,347)	-8.1%
89	City Attorney	41,644	21,748	(19,896)	-91.5%
90	Non-Departmental	6,731,385	5,174,864	(1,556,521)	-30.1%
Expenditure Totals:		15,461,622	13,427,886	(2,033,736)	-15.1%
Net Revenues (Expenditures)		(1,667,483)	(1,278,608)	(388,876)	



FY2020 -INCOME STATEMENT-COLISEUM FUND

For Three Months Ended December 31, 2019

	FY 2019-20 Actual 12/31/19	FY 2019-20 Budget	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	26,390	86,000	(59,610)	30.7%
Concession Income	3,451	8,000	(4,549)	43.1%
Interest Earnings	1,211	4,500	(3,289)	26.9%
Miscellaneous Revenue	0	0	0	0.0%
Credit Card Service Fees	0	500	(500)	0.0%
Transfers from Occupancy Tax	52,563	210,250	(157,688)	25.0%
Revenue Totals	83,614	309,250	(225,636)	27.0%
007 - COLISEUM EXPENDITURES				
Salaries	8,466	41,878	33,412	20.2%
Benefits	4,113	19,690	15,578	20.9%
Utilities	16,156	86,401	70,245	18.7%
Janitorial Services	21,500	86,000	64,500	25.0%
Repairs/Maintenance	5,841	38,750	32,909	15.1%
Equipment Rental	212	1,000	788	21.2%
General Supplies	4,193	19,400	15,207	21.6%
Credit Card Service Fees	411	650	239	63.3%
Education	0	1,100	1,100	0.0%
Public Relations	0	2,000	2,000	0.0%
Capital Outlay	0	72,250	72,250	0.0%
Expenditure Totals	60,892	369,119	308,228	16.5%
Net Revenues (Expenditures)	22,722	(59,869)	82,592	



FY2020 INCOME STATEMENT

Prior vs. Actual - Coliseum

For Three Months Ended December 31, 2019 and December 31, 2018

	FY 2019-20 Actual 12/31/19	FY 2018-2019 Actual 12/31/18	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	26,390	20,450	5,940	29.0%
Concession Income	3,451	2,197	1,254	57.1%
Interest Earnings	1,211	1,499	(288)	-19.2%
Miscellaneous Revenue	0	0	0	
Credit Card Service Fees	0	121	(121)	-100.0%
Transfers from Occupancy Tax	52,563	56,188	(3,625)	-6.5%
Revenue Totals	83,614	80,704	2,910	3.6%
007 - COLISEUM EXPENDITURES				
Salaries	8,466	8,497	32	0.4%
Benefits	4,113	3,803	(310)	-8.1%
Utilities	16,156	13,974	(2,181)	-15.6%
Janitorial Services	21,500	21,500	0	0.0%
Repairs/Maintenance	5,841	1,968	(3,873)	-196.8%
Equipment Rental	212	45	(167)	-373.2%
General Supplies	4,193	4,567	373	8.2%
Credit Card Service Fees	411	38	(373)	-975.3%
Education	0	18	18	100.0%
Public Relations	0	278	278	100.0%
Capital Outlay	0	8,997	8,997	100.0%
Expenditure Totals	60,892	63,685	2,794	4.4%
Net Revenues (Expenditures)	22,722	17,019	5,704	



FY2020 INCOME STATEMENT SEGUIN EVENTS COMPLEX For Three Months Ended December 31, 2019

	FY 2019-20 Actual 12/31/19	FY 2019-20 Budget	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Concession Income	450	1,000	(550)	45.0%
Rodeo Arena Rentals	6,400	23,000	(16,600)	27.8%
Fairgrounds Facilities Rentals	7,905	34,000	(26,095)	23.3%
Interest Earnings	420	900	(480)	46.6%
Miscellaneous Revenue	0	0	0	#DIV/0!
Transfers from Occupancy Tax	16,316	65,264	(48,948)	25.0%
Revenue Totals	31,491	124,164	(92,673)	25.4%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	11,718	59,062	47,344	19.8%
Benefits	5,200	25,375	20,175	20.5%
Utilities	5,992	22,401	16,409	26.7%
Repairs/Maintenance	0	8,200	8,200	0.0%
General Supplies	1,080	10,100	9,020	10.7%
Expenditure Totals	23,989	125,138	101,149	19.2%
Net Revenues (Expenditures)	7,502	(974)	8,476	



FY2020 INCOME STATEMENT

Prior vs. Actual - Seguin Events Complex

For Three Months Ended December 31, 2019 and December 31, 2018

	FY 2019-20 Actual 12/31/19	FY 2018-2019 Actual 12/31/18	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Concession Income	450	529	(78)	-14.8%
Rodeo Arena Rentals	6,400	5,355	1,045	19.5%
Fairgrounds Facilities Rentals	7,905	9,840	(1,935)	-19.7%
Interest Earnings	420	278	142	51.2%
Miscellaneous Revenue	0	0	0	#DIV/0!
Transfers from Occupancy Tax	16,316	16,733	(417)	-2.5%
Revenue Totals	31,491	32,734	(1,243)	-3.8%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	11,718	5,941	(5,777)	-97.3%
Benefits	5,200	2,524	(2,676)	-106.0%
Utilities	5,992	4,692	(1,300)	-27.7%
Repairs/Maintenance	0	1,310	1,310	100.0%
General Supplies	1,080	1,804	724	40.1%
Expenditure Totals	23,989	16,270	(7,720)	-47.4%
Net Revenues (Expenditures)	7,502	16,465	(8,963)	



FY 2020 INCOME STATEMENT

GOLF FUND

For Three Months Ended December 31, 2019

	FY 2019-20 Actual 12/31/19	FY 2019-20 Budget	Variance Pos. (Neg)	% of Budget
023 - GOLF FUND REVENUES				
Golf Course Receipts	103,831	345,000	(241,169)	30.1%
Golf Cart Rentals	78,060	347,000	(268,940)	22.5%
Golf Concessions	28,841	100,000	(71,159)	28.8%
Golf Merchandise Sales	5,650	33,000	(27,350)	17.1%
Interest Earnings	2,015	6,400	(4,385)	31.5%
Miscellaneous	3,884	13,000	(9,116)	29.9%
Transfers from General Fund	0	0	0	#DIV/0!
Transfers from Golf Building Fund	21,343	21,343		100.0%
Revenue Totals	243,625	865,743	(622,118)	28.1%
023 - GOLF FUND EXPENDITURES				
Salaries	96,135	496,936	400,800	19.3%
Benefits	37,587	177,261	139,674	21.2%
Utilities	6,439	35,712	29,273	18.0%
Repairs/Maintenance	3,022	30,000	26,978	10.1%
Rental	253	8,000	7,747	3.2%
Insurance	4,804	4,000	(804)	120.1%
General Supplies	34,346	164,500	130,154	20.9%
Energy and Fuel	3,748	12,000	8,252	31.2%
Miscellaneous	6,501	20,360	13,859	31.9%
Education	59	9,900	9,841	0.6%
Public Relations	442	3,000	2,558	14.7%
Expenditure Totals	193,336	961,669	768,333	20.1%
Net Revenues (Expenditures)	50,289	(95,926)	146,215	



FY 2020 INCOME STATEMENT

Prior vs. Actual - Golf Fund

For Three Months Ended December 31, 2019 and December 31, 2018

	FY 2019-20 Actual 12/31/19	FY 2018-2019 Actual 12/31/18	Variance Pos. (Neg)	% of Budget
023 - GOLF FUND				
Golf Course Receipts	103,831	98,982	4,849	4.9%
Golf Cart Rentals	78,060	68,699	9,362	13.6%
Golf Concessions	28,841	22,829	6,013	26.3%
Golf Merchandise Sales	5,650	7,293	(1,643)	-22.5%
Interest Earnings	2,015	2,155	(140)	-6.5%
Miscellaneous	3,884	3,166	718	22.7%
Transfers from General Fund	0	75,000	(75,000)	-100.0%
Transfers from Golf Building Fund	21,343			
Revenue Totals	243,625	278,124	(55,841)	-20.1%
023 - GOLF FUND EXPENDITURES				
Salaries	96,135	93,595	(2,540)	-2.7%
Benefits	37,587	35,607	(1,980)	-5.6%
Utilities	6,439	4,829	(1,610)	-33.3%
Repairs/Maintenance	3,022	3,756	734	19.6%
Rental	253	0	(253)	#DIV/0!
Insurance	4,804	3,789	(1,015)	-26.8%
General Supplies	34,346	22,767	(11,579)	-50.9%
Energy and Fuel	3,748	1,793	(1,955)	-109.0%
Miscellaneous	6,501	4,812	(1,689)	-35.1%
Education	59	25	(34)	-134.3%
Public Relations	442	1,482	1,040	70.2%
Expenditure Totals	193,336	172,455	(20,882)	-12.1%
Net Revenues (Expenditures)	50,289	105,669	(55,380)	

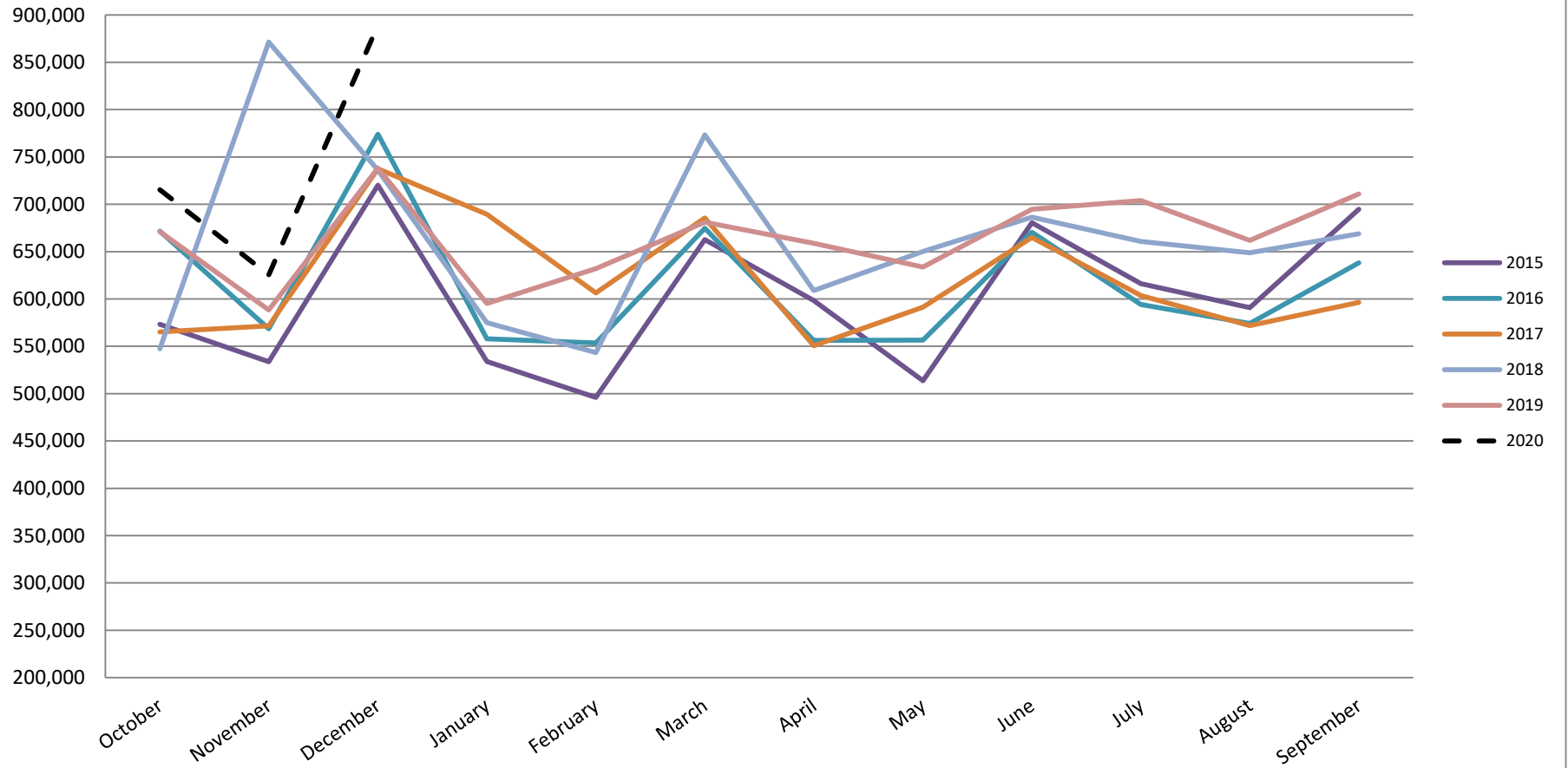
**CITY OF SEGUIN
SALES TAX**

	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					

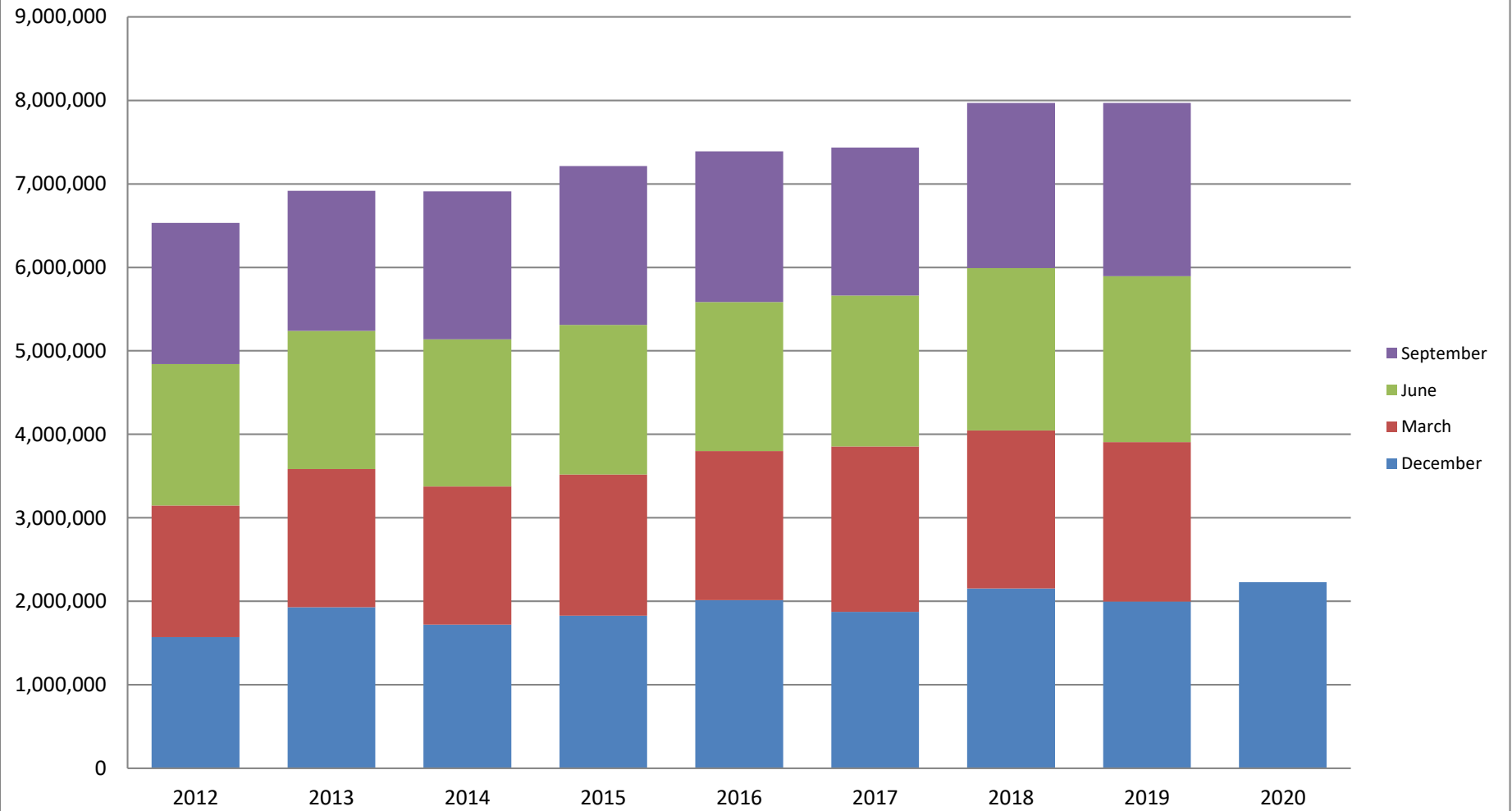
* For Property Tax Reduction

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

Sales Tax Trend



Sales Tax Trend by Quarter



**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%

GRANTS AWARDED AND IN PROGRESS - FY20

Application	Description	Award Number	Funding Type	Amount Funded	City Match	Begin	Ends	Department	Status	Fiscal Year
DOJ	Bullet Proof Vests	FY2018	Federal	\$4,401.18	\$4,401.18	10/01/17	08/31/20	Police	Ongoing	FY18
OAG-VCLG	Victim Coordinator & Liaison Grant	2098515	Federal	\$40,614.00	\$0.00	09/01/19	08/31/20	Police	Ongoing	FY20
OOG-Local Border Security Program	Police Overtime	2996205	Federal	\$20,000.00	\$0.00	09/01/19	08/31/20	Police	Ongoing	FY20
Texas State University	Tobacco Buy/Sting	Interlocal Agreement	State	\$5,000.00	\$0.00	01/01/20	08/31/20	Police	Ongoing	FY20
OOG-VOCA	Victim Emergency Services	3245402	Federal	\$58,000.00	\$14,500.00	10/01/18	09/30/20	Police	Ongoing	FY19-20
GVEC	Main Street Program	Letter	Private	\$10,000.00	\$0.00	10/21/19	10/21/20	Main Street	Ongoing	FY20
OOG-Justice Assistance Grant	Police Equipment	3766301	Federal	\$36,183.00	\$0.00	09/30/19	12/29/20	Police	Ongoing	FY20
Guadalupe County United Way	Main Street Program	Letter	Private	\$5,000.00	\$0.00	01/01/20	12/31/20	Main Street	Ongoing	FY20
Texas General Land Office	Hurricane Harvey	CDBG-DR	Federal	\$226,348.00	\$0.00	01/01/19	01/01/21	Infrastructure	Declined	FY18-21
FEMA SAFER ¹	3-Firefighter positions	EMW-2016-FH-00334	Federal	\$69,702.00	\$129,447.00	02/25/18	02/24/21	Fire	Ongoing	FY18-20
DOJ	Bullet Proof Vests	FY2019	Federal	\$4,609.87	\$4,609.87	10/01/18	08/31/21	Police	Ongoing	FY19
Texas Dept of Agriculture	Main Street-Sidewalks	7219292	Federal	\$350,000.00	\$70,000.00	02/01/20	01/31/22	Development	Ongoing	FY20
Clean Water Act/TCEQ	Septic System Decommissioning	582-19-95189	Federal	\$97,037.00	\$64,691.00	09/01/20	08/31/24	Development	Ongoing	FY21
TCEQ	TERP	582-18-83146-0673	State	\$40,064.00	*see below	03/19/18	08/31/27	Public Works	Ongoing	FY18-21
TCEQ	TERP	582-18-83174-0673	State	\$10,012.00	*see below	03/19/18	08/31/27	Public Works	Declined	FY18-21
TCEQ	TERP	582-18-82597-0673	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.

FY20-GRANTS APPLIED FOR AND AWAITING NOTICE OF AWARD (as of March 9, 2020)

Application	Description	Solicitation Number	Funding Type	Ask Amount	City Match	Begin	Ends	Department	Est Award Date	Fiscal Year
AACOG-Solid Waste Grant	Household Hazardous Waste	RFA-2019-299-RR	State	\$25,000.00	\$12,500.00	05/01/20	04/30/21	Citywide	4/1/2020	FY20
Dept Homeland Security ²	AFG-EMS Power Lift for 4 vehicles	DHS-19-GPD-044-00-99	Federal	\$103,000.00	\$10,300.00	05/01/20	04/30/21	Fire	4/20/2020	FY20
AARP Community Challenge	Bauer Park Improvements	Community Challenge	Private	<i>\$110,000.00</i>	\$0.00	05/01/20	11/09/20	Parks	5/1/2020	FY20
Homeland Security/OOG	Local Border Security Program	LBSP	Federal	\$99,720.00	\$0.00	09/01/20	08/31/21	Police	7/1/2020	FY21
OOG/Criminal Justice	JAG-WatchGuard equipment	CJD FY 2021	Federal	\$97,930.00	\$0.00	10/01/20	9/31/21	Police	7/1/2020	FY21
DOJ/COPS ^{1,2}	Student Resource Officers	TX09403	Federal	\$250,000.00	\$233,776.00	09/01/20	08/31/23	Police	7/1/2020	FY21
National Trust for Historic Preservation ³	Sebastopol House Museum	11 Most Endangered	Federal	\$0.00	\$0.00	09/01/20	NA	Parks	9/1/2020	FY21
THC/Tx Preservation Trust	Sebastopol Conditions Assessment	TPTF FY 2021	State	\$20,000.00	\$20,000.00	09/01/20	08/31/21	Parks	10/1/2020	FY22
US Dept of Justice/OVW	Non-Fatal Strangulation Education	OVW-2020-17563	Federal	\$495,795.17	\$0.00	10/01/20	09/30/23	Police	10/1/2020	FY21
Total				\$1,201,445.17	\$276,576.00					

Italics = Budget amount not Finalized

¹ 25% of the City Match (shown) is to be paid by SISD.

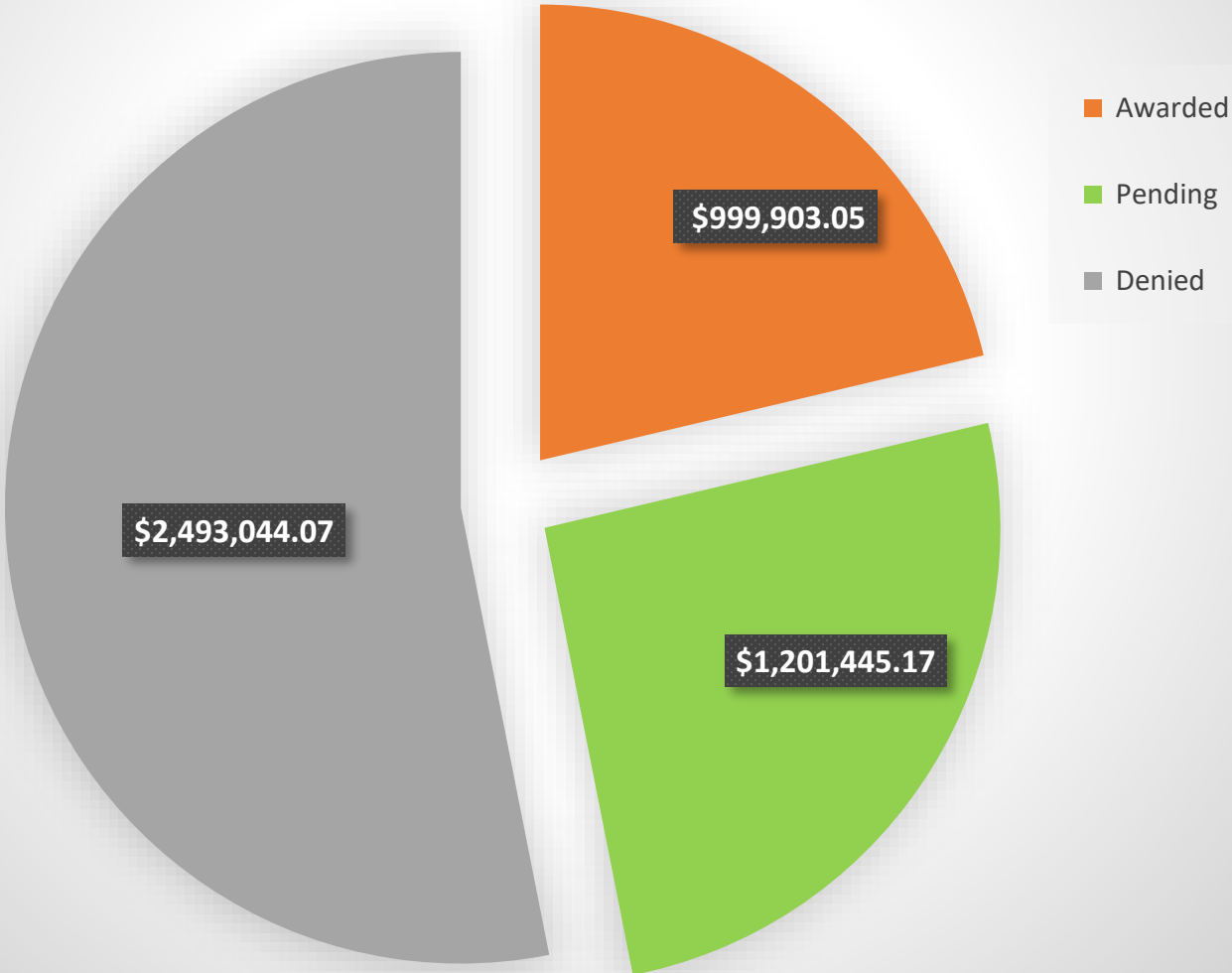
² Hardship exemption applied for to waive City Match.

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 Sbgrant 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				

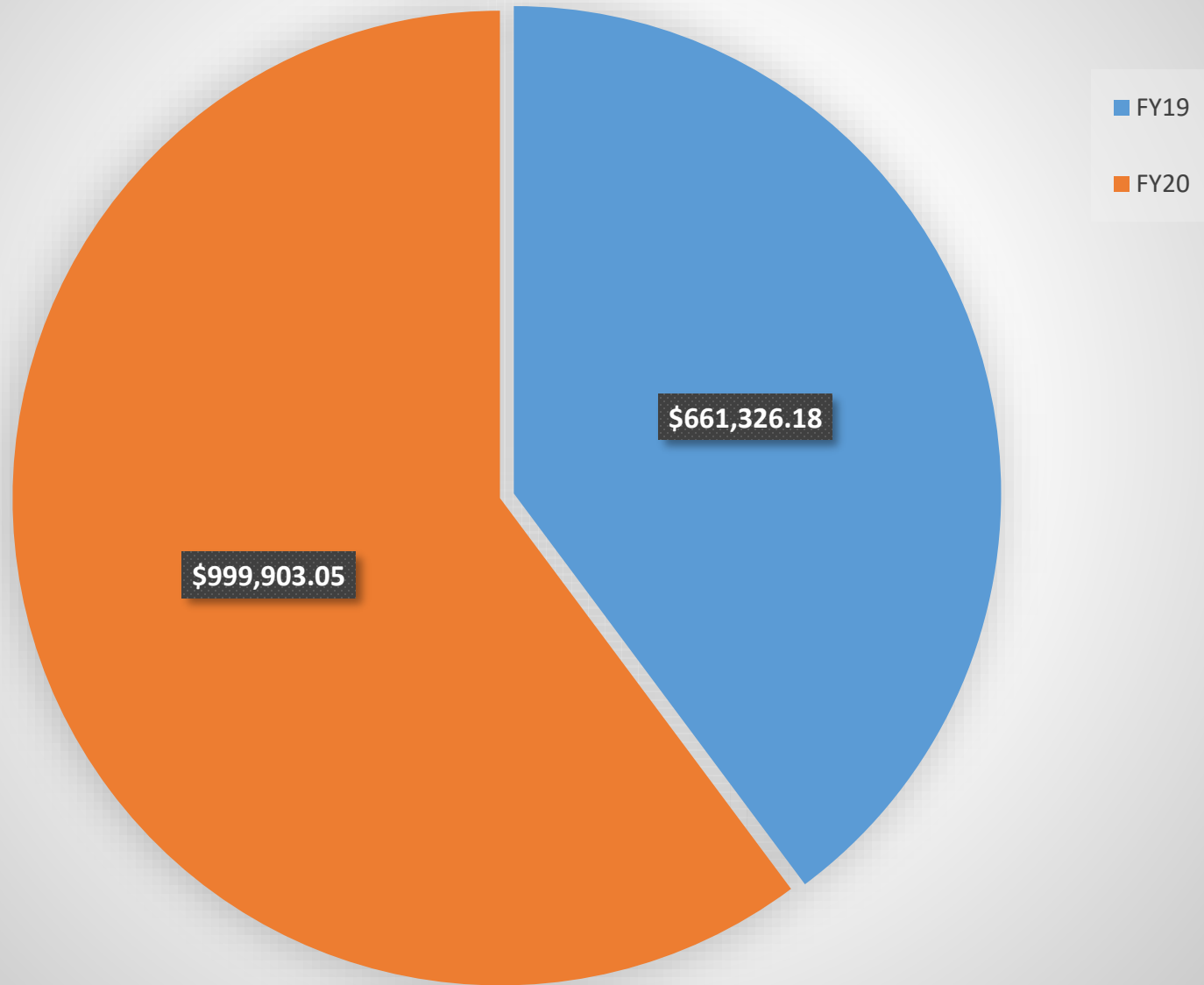
FY20 Awarded and Pending Grants

as of March 2020



Grants Awarded FY 19 vs FY 20

as of March 2020



FISCAL YEAR 2020 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	SUBTOTAL	Apr 30	July 31	TOTAL
Holiday Inn Express	28,897.76	23,958.50	52,856.26			52,856.26
La Quinta	24,257.18	19,601.86	43,859.04			43,859.04
Hampton Inn	28,342.76	24,664.17	53,006.93			53,006.93
Comfort Inn Suites	22,526.55	14,678.53	37,205.08			37,205.08
Days Inn	20,267.30	9,605.60	29,872.90			29,872.90
Townplace Suites	42,562.69	34,415.49	76,978.18			76,978.18
Super 8 Motel	11,916.42	4,740.66	16,657.08			16,657.08
Motel 6	9,127.82	4,402.92	13,530.74			13,530.74
Texas Inn (Best Value)	2,584.81	3,143.68	5,728.49			5,728.49
Lake Breeze Ski Lodge	9,347.10	321.30	9,668.40			9,668.40
Vanessa Vajdos (340 Meadow Lake Dr)	916.16	680.24	1,596.40			1,596.40
Olivia Mansion	1,322.49	929.02	2,251.51			2,251.51
Seguin Motel	955.36	869.89	1,825.25			1,825.25
Avalara, Inc. (460 River Drive)	4,916.03	3,190.95	8,106.98			8,106.98
S. Carruthers (440 Turtle Lane)	21.31	79.52	100.83			100.83
River Retreat Properties (1101 Lakeview)	2,081.73	255.50	2,337.23			2,337.23
Geronimo Creek Retreat (2050 Laubach)	18,844.29	7,435.73	26,280.02			26,280.02
Patsy Tankersley (710 Gloria Drive)		249.83	249.83			249.83
Sonka Guest House (617 N. Guadalupe)	119.03	-	119.03			119.03
Zen on the Bend Vaca Rental (496 River Road)	602.00	-	602.00			602.00
Laura Wooley (1007 Reiley Road)	400.05	293.54	693.59			693.59
Han Pho (939 Reiley Road)	1,136.52	-	1,136.52			1,136.52
Dam Camp	1,207.85	-	1,207.85			1,207.85
Robert & Kimberly Stephens (15 Baer Creek Trail)	115.57	10.73	126.30			126.30
Carol & Sean Ramsey (906 Buerger Lane)	1,018.90	631.21	1,650.11			1,650.11
Laura Wooley (928 Buerger Lane)	1,372.41	340.11	1,712.52			1,712.52
Birdy Properties (102 Lenz Drive)	826.00	658.00	1,484.00			1,484.00
Ian Miller (1029 E. Mountain)	366.30	39.98	406.28			406.28
Magnolia Hotel (203 S. Crockett)	385.21	901.32	1,286.53			1,286.53
Vacasa LLC (435 Lake Placid Drive)	559.02	133.03	692.05			692.05
Matthew Pond (810 N. Goodrich)	142.21	118.61	260.82			260.82
Total Collected	237,138.83	156,349.92	393,488.75	-	-	393,488.75

FISCAL YEAR 2019 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	SUBTOTAL	Apr 30	July 31	TOTAL
Holiday Inn Express	35,302.62	27,943.73	63,246.35	29,035.86	29,402.31	121,684.52
La Quinta	23,502.64	17,240.37	40,743.01	19,762.81	24,865.32	85,371.14
Hampton Inn	28,287.17	24,218.74	52,505.91	26,738.08	43,789.64	123,033.63
Comfort Inn Suites	21,254.59	13,371.83	34,626.42	17,837.13	20,912.66	73,376.21
Days Inn	22,145.56	10,908.60	33,054.16	10,652.92	15,937.25	59,644.33
Townplace Suites	37,116.93	34,998.40	72,115.33	35,837.76	40,495.35	148,448.44
Super 8 Motel	8,934.08	5,900.36	14,834.44	7,093.07	7,936.33	29,863.84
Motel 6	9,325.59	7,564.26	16,889.85	9,109.40	9,521.54	35,520.79
Texas Inn (Best Value)	3,021.85	1,661.16	4,683.01	2,878.23	2,498.20	10,059.44
Lake Breeze Ski Lodge	7,910.00	527.45	8,437.45	48.30	4,409.51	12,895.26
Vanessa Vajdos (340 Meadow Lake Dr)	-	1,024.62	1,024.62	-	2,540.00	3,564.62
Olivia Mansion	1,433.20	1,825.30	3,258.50	1,035.35	965.49	5,259.34
Seguin Motel	908.60	849.31	1,757.91	950.95	922.88	3,631.74
New Braunfels Escapes (246 Guadalupe River Dr)	1,124.29	59.06	1,183.35	-	-	1,183.35
HM Investments (1415 Zipp Road)*	1,748.80	92.73	1,841.53	(9,340.46)	-	(7,498.93)
Hot Spot Mngmt (460 River Drive)	-	1,880.46	1,880.46	2,754.50	4,805.15	9,440.11
Hot Spot Mngmt (496 River Drive)	4,532.36	-	4,532.36	-	-	4,532.36
Hot Spot Mngmt (318 Guadalupe River Drive)	119.00	-	119.00	-	-	119.00
Randy Robisheaux (176 Lakeside)	1,176.00	220.36	1,396.36	-	-	1,396.36
Randy Robisheaux (221 Lakewood Dr.)	526.96	115.50	642.46	-	-	642.46
Randy Robisheaux (2303 Lakewood Dr.)	791.00	185.50	976.50	-	-	976.50
Randy Robisheaux (492 Turtle Lane)	1,400.00	-	1,400.00	-	-	1,400.00
S. Carruthers (440 Turtle Lane)	684.67	31.50	716.17	403.06	637.00	1,756.23
River Retreat Properties (1101 Lakeview)	2,096.50	595.50	2,692.00	674.80	1,664.25	5,031.05
Geronimo Creek Retreat (2050 Laubach)	16,644.22	6,883.46	23,527.68	10,187.08	17,424.58	51,139.34
Patsy Tankersley (710 Gloria Drive)	657.54	11.65	669.19	948.48	589.33	2,207.00
Hollingsworth/Lucero (154 Guadalupe River Dr.)	-	370.65	370.65	-	-	370.65
Sonka Guest House	157.29	16.10	173.39	43.62	61.25	278.26
Zen on the Bend Vaca Rental (496 River Road)	490.00	189.00	679.00	420.00	504.00	1,603.00
Laura Wooley (1007 Reiley Road)	402.41	-	402.41	-	61.51	463.92
Han Pho (939 Reiley Road)	784.00	350.00	1,134.00	469.21	590.52	2,193.73
Dam Camp	969.29	-	969.29	-	785.68	1,754.97
Chris Ramirez	690.90	-	690.90	-	-	690.90
Team Housing Solutions	-	1.52	1.52	-	-	1.52
Robert & Kimberly Stephens (15 Baer Creek Trail)	-	-	-	-	110.09	110.09
Carol & Sean Ramsey (906 Buerger Lane)	-	-	-	-	1,324.69	1,324.69
Laura Wooley (928 Buerger Lane)	-	-	-	-	1,151.09	1,151.09
Total Collected	234,138.06	159,037.12	393,175.18	167,540.15	233,905.62	794,620.95

* HM Investments had been paying Occupancy Taxes and was not in ETJ. Refunded prior paid taxes from FY2016 - FY2019.