



**It's real.**

**Date:** May 15, 2019

**To:** Mayor and City Councilmembers  
Douglas Faseler, City Manager

**From:** Susan Caddell *Susan Caddell*  
Director of Finance

**Subject:** Financial Reports for Six Months Ended March 31, 2019

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

The first report is the Income Statement for the General Fund on a budgetary comparison. We have collected 65.7% of our budgeted revenues.

- Property Tax is 97.5% of budget. We do collect the largest of this budget during the first several months of fiscal year.
- Health is 61.6% of budget. This includes Food Establishment Inspections and Animal Services Revenue.
- Interest Revenue is 132.9% of budget
- Miscellaneous Revenue is 66% of our budget. We received the indigent health care reimbursement in the amount of \$567,557.67. of which \$367,557.67 was put into General Fund. The other \$200,000 was put into the Indigent Health Care Fund.

Expenditures are 51.4% of budget. Non-Departmental is 87.3% of budget. This is due to the fact \$1,090,084 of the amount of \$1,698,435 budgeted to transfer to General Fund Capital Projects has already 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 FY18. Our revenue increased by \$914,755 or 4.7% from this time last year.

- Property tax revenue has increased by \$839,475.
- Miscellaneous Revenue increased by \$201,069. This is due to receiving the refund on indigent health care that we did not receive in FY2018.

- Interest has increased by 71.5%.
- User Fees has increased by \$266,756 due to the ROW User Fees budget being higher than last year. These fees are based upon the electric, water, and sewer revenue in the Utility Fund.
- Sales tax is down by \$140,332 and will be explained later in the memo.
- Public Safety is down by \$212,463. Part of this is attributed to the lower TASPP payment for this fiscal year. The payment lowered by \$88,283.
- Municipal Court Revenue is down by \$114,206.

Our expenditures have increased by \$856,417 or 5.4% from this time last year.

- Salaries and Benefits have increased by \$184,881.
- Brush Department is a new department this year. In past fiscal years, all the expenditures were charged in the Public Works Department. This service has been broken out to better track actual expenditures related to the brush collection service.
- Transfers to General I&S have increased by \$598,889 due to the increase in property tax collections.

The next report is the Income Statement for the Utility Fund on a budgetary comparison. We have collected 46.2% of our budgeted revenues. Interest Revenues are 208.9% of budget.

Expenditures for the Utility Fund are 46.1% of budget.

- Non-Departmental is 58.4% of the budget. This is due to the fact that \$2,045,191 of the amount of \$2,800,191 budgeted to transfer to Utility Fund Capital Projects has already been transferred. In addition, \$600,000 has already been transferred to the Rate Stabilization Fund.

The next report is the Income Statement for the Utility Fund as compared to FY18. Our revenue has increased by \$204,204 or .9%. Electric Revenue is down by \$294,594. Consumption is down by 1.48%. Water and Sewer Revenue is up by \$191,517 and \$272,980, respectively, largely due to the increase in rates along with a slight increase in consumption.

Expenditures have increased by \$1,232,788 or 5.4%.

- Salaries and Benefits have increased by \$87,513.
- Non-Departmental has increased by \$1,232,788. Transfers to Utility I&S Fund, Utility Fund Capital Projects, Rate Stabilization Fund, and Retiree Insurance Fund have increased by \$1,299,881.
- With the decrease in electric consumption, the wholesale power costs have also decreased by \$793,975.

The next reports are income statements compared to budget and prior year for the Coliseum Fund, Seguin Events Complex, and Golf Fund.

The next reports detail more information about the sales tax revenue. We were down for the month of March by 11.92% and are down for the year by 3.47%. For the month of November, we are down by 32.47%. Last November, we received a large payment from the state for a sales tax audit performed on an entity that paid taxes in this area. This audit resulted in a large payment of \$298,905. If you take that payment out of the equation, we would be up by 4.2%. I have provided comparisons to prior years, along with comparisons to the surrounding cities. As you can see, most of the surrounding cities were also down for the month of March.

The next several pages are a recap of the grants that we have been awarded for FY19 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 FY19.

Finally, you will find the last two pages for our Hotel Occupancy Tax Collections. We are down from this time last year by \$27,678.03.

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



# FY2019 INCOME STATEMENT-GENERAL FUND

For Six Months Ended March 31, 2019

	FY 2018-19 Actual 03/31/19	FY 2018-2019 Budget	Variance Pos. (Neg)	% of Budget
<b>001 - GENERAL FUND REVENUE</b>				
3110 - Property Tax	10,576,358	10,852,563	(276,205)	97.5%
3180 - Franchise Taxes	369,058	1,018,429	(649,371)	36.2%
3210 - Building Permits	327,575	734,000	(406,425)	44.6%
3220 - Other Licenses & Permits	10,800	40,000	(29,200)	27.0%
3310 - Interlocal Agreement	402,888	798,527	(395,639)	50.5%
3340 - State/Federal Gov. Grants	78,721	236,607	(157,886)	33.3%
3350 - Sales Tax	3,906,201	7,600,000	(3,693,799)	51.4%
3350 - Other State Gov. Shared Revenue	52,473	109,000	(56,527)	48.1%
3390 - Local Grants & Contribut.	2,900	2,400	500	120.8%
3410 - Charges for Services	5,483	7,500	(2,018)	73.1%
3420 - Public Safety	655,407	1,400,000	(744,593)	46.8%
3440 - Sanitation Revenues	846,976	1,789,000	(942,024)	47.3%
3450 - Health	58,497	95,000	(36,503)	61.6%
3470 - Culture and Recreation	186,783	378,000	(191,217)	49.4%
3510 - Municipal Court	674,863	1,601,900	(927,037)	42.1%
3520 - Library	14,377	30,000	(15,623)	47.9%
3610 - Interest Revenues	114,257	86,000	28,257	132.9%
3620 - Miscellaneous Revenues	730,813	1,106,850	(376,037)	66.0%
3630 - Lease Revenues	11,903	11,903	(1)	100.0%
3650 - Private Source Donations	27,634	83,976	(56,342)	32.9%
3700 - User Fees	1,374,525	2,749,049	(1,374,524)	50.0%
3910 - Intragovernmental Trnsfrs	21,484	417,000	(395,516)	5.2%
<b>Revenue Totals</b>	<b>20,449,977</b>	<b>31,147,704</b>	<b>(10,697,727)</b>	<b>65.7%</b>
<b>001 - GENERAL FUND EXPENDITURES</b>				
10 - General Government	37,760	79,394	41,634	47.6%
11 - City Manager	121,242	268,147	146,905	45.2%
12 - Finance	316,861	584,279	267,418	54.2%
14 - Legal and Judicial	190,945	394,721	203,776	48.4%
16 - Police	3,440,282	8,008,733	4,568,451	43.0%
17 - Fire	2,738,906	6,171,161	3,432,255	44.4%
18 - Animal Services	255,044	558,472	303,428	45.7%
21 - Planning	566,240	1,270,237	703,997	44.6%
22 - City Secretary	39,583	90,653	51,070	43.7%
23 - Human Resources	160,929	391,662	230,733	41.1%
24 - Public Works Department	1,601,762	3,879,789	2,278,027	41.3%
25 - Vehicle Maintenance	194,320	364,438	170,118	53.3%
27 - Brush Department	201,070	465,556	264,486	43.2%
28 - Downtown & Main St. Prog.	102,905	195,569	92,664	52.6%
29 - Facilities	124,988	288,293	163,306	43.4%
31 - Public Library	543,550	1,259,179	715,629	43.2%
34 - Parks and Recreation	730,831	1,770,262	1,039,431	41.3%
87 - Information Technologies	327,983	687,403	359,420	47.7%
89 - City Attorney	53,727	115,756	62,029	46.4%
90 - Non-Departmental	4,985,242	5,711,760	726,518	87.3%
<b>Expenditure Totals</b>	<b>16,734,169</b>	<b>32,555,463</b>	<b>15,821,295</b>	<b>51.4%</b>
<b>Net Revenues (Expenditures)</b>	<b>3,715,808</b>	<b>(1,407,759)</b>	<b>5,123,568</b>	



# FY2019 INCOME STATEMENT

## Prior vs. Actual - General Fund

For Six Months Ended March 31, 2019 and 2018

	FY 2018-19 Actual 03/31/19	FY 2017-2018 Actual 03/31/18	Variance Pos. (Neg)	% Variance Pos. (Neg.)
<b>001 - GENERAL FUND REVENUE</b>				
3110 - Property Tax	10,576,358	9,736,883	839,475	8.6%
3180 - Franchise Taxes	369,058	330,299	38,759	11.7%
3210 - Building Permits	327,575	346,065	(18,490)	-5.3%
3220 - Other Licenses & Permits	10,800	15,600	(4,800)	-30.8%
3310 - Interlocal Agreement	402,888	359,953	42,935	11.9%
3340 - State/Federal Gov. Grants	78,721	29,083	49,638	170.7%
3350 - Sales Tax	3,906,201	4,046,533	(140,332)	-3.5%
3350 - Other State Gov. Shared Revenue	52,473	48,823	3,650	7.5%
3390 - Local Grants & Contribut.	2,900	1,250	1,650	132.0%
3410 - Charges for Services	5,483	4,988	495	9.9%
3420 - Public Safety	655,407	867,870	(212,463)	-24.5%
3440 - Sanitation Revenues	846,976	906,199	(59,223)	-6.5%
3450 - Health	58,497	54,697	3,800	6.9%
3470 - Culture and Recreation	186,783	173,151	13,633	7.9%
3510 - Municipal Court	674,863	789,069	(114,206)	-14.5%
3520 - Library	14,377	19,832	(5,455)	-27.5%
3610 - Interest Revenues	114,257	66,623	47,634	71.5%
3620 - Miscellaneous Revenues	730,813	529,744	201,069	38.0%
3630 - Lease Revenues	11,903	11,903	0	0.0%
3650 - Private Source Donations	27,634	28,780	(1,146)	-4.0%
3700 - User Fees	1,374,525	1,107,768	266,756	24.1%
3910 - Intragovernmental Trnsfrs	21,484	60,108	(38,624)	-64.3%
<b>Revenue Totals</b>	<b>20,449,977</b>	<b>19,535,222</b>	<b>914,755</b>	<b>4.7%</b>
<b>001 - GENERAL FUND EXPENDITURES</b>				
10 - General Government	37,760	32,807	(4,953)	-15.1%
11 - City Manager	121,242	122,230	988	0.8%
12 - Finance	316,861	294,726	(22,135)	-7.5%
14 - Legal and Judicial	190,945	181,403	(9,542)	-5.3%
16 - Police	3,440,282	3,454,635	14,353	0.4%
17 - Fire	2,738,906	2,780,480	41,574	1.5%
18 - Animal Services	255,044	237,990	(17,054)	-7.2%
21 - Planning	566,240	513,219	(53,021)	-10.3%
22 - City Secretary	39,583	37,834	(1,749)	-4.6%
23 - Human Resources	160,929	177,331	16,402	9.2%
24 - Public Works Department	1,601,762	1,814,940	213,178	11.7%
25 - Vehicle Maintenance	194,320	182,276	(12,044)	-6.6%
27 - Brush Department	201,070	0	(201,070)	#DIV/0!
28 - Downtown & Main St. Prog.	102,905	88,256	(14,649)	-16.6%
29 - Facilities	124,988	101,870	(23,118)	-22.7%
31 - Public Library	543,550	555,361	11,811	2.1%
34 - Parks and Recreation	730,831	719,596	(11,235)	-1.6%
87 - Information Technologies	327,983	235,183	(92,800)	-39.5%
89 - City Attorney	53,727	46,333	(7,394)	-16.0%
90 - Non-Departmental	4,985,242	4,301,282	(683,960)	-15.9%
<b>Expenditure Totals</b>	<b>16,734,169</b>	<b>15,877,752</b>	<b>(856,417)</b>	<b>-5.4%</b>
<b>Net Revenues (Expenditures)</b>	<b>3,715,808</b>	<b>3,657,470</b>	<b>58,338</b>	



# FY2019 INCOME STATEMENT-UTILITY FUND

## For Six Months Ended March 31, 2019

Account Number	Account Name	FY 2018-19 Actual 03/31/19	FY 2018-2019 Budget	Variance Pos. (Neg)	% of Budget
<b>002 - UTILITY FUND REVENUE</b>					
3410	Charges for Services	90,069	243,135	(153,066)	37.0%
3430	Electric Revenue	13,875,650	30,004,000	(16,128,350)	46.2%
3432	Water Revenue	5,035,676	12,311,711	(7,276,035)	40.9%
3434	Sewer Revenue	3,753,513	7,193,900	(3,440,387)	52.2%
3480	Other Charges	306,483	625,000	(318,517)	49.0%
3610	Interest Revenues	195,281	93,500	101,781	208.9%
3620	Miscellaneous Revenues	279,650	472,000	(192,350)	59.2%
3700	User Fees	43,000	86,000	(43,000)	50.0%
3900	Intragovernmental Transfers	0	0	0	#DIV/0!
<b>4 - Revenue Totals:</b>		<b>23,579,321</b>	<b>51,029,246</b>	<b>(27,449,925)</b>	<b>46.2%</b>
<b>002 - UTILITY EXPENDITURES</b>					
44	Utility Billing	208,809	459,616	250,807	45.4%
45	Utility Administration	197,129	413,346	216,216	47.7%
46	Administrative Services	672,892	1,526,247	853,356	44.1%
47	Electric Distribution	8,944,477	22,824,149	13,879,672	39.2%
48	Utility Services	620,063	1,436,568	816,506	43.2%
56	Water Plant	2,720,272	5,389,454	2,669,183	50.5%
57	Water/Sewer	1,422,782	3,193,708	1,770,926	44.5%
65	Geronimo Creek WWTP	116,529	321,600	205,071	36.2%
66	Walnut Branch WWTP	576,582	1,336,404	759,822	43.1%
80	Economic Development	162,235	344,744	182,509	47.1%
81	Facilities	382,994	907,968	524,974	42.2%
87	Information Technologies	260,073	574,603	314,530	45.3%
89	City Attorney	49,763	130,956	81,193	38.0%
90	Non-Departmental	7,581,331	12,978,393	5,397,062	58.4%
<b>Expenditure Totals:</b>		<b>23,915,930</b>	<b>51,837,755</b>	<b>27,921,825</b>	<b>46.1%</b>
<b>Net Revenues (Expenditures)</b>		<b>(336,609)</b>	<b>(808,509)</b>	<b>471,900</b>	



# FY2019 Income Statement Prior vs. Actual - Utility Fund

For Six Months Ended March 31, 2019 and  
2018

Account Number	Account Name	FY 2018-19 Actual 03/31/19	FY 2017-2018 Actual 03/31/18	Variance Pos. (Neg)	% Variance Pos. (Neg.)
<b>002 - UTILITY FUND REVENUE</b>					
3410	Charges for Services	90,069	92,000	(1,930)	-2.1%
3430	Electric Revenue	13,875,650	14,170,244	(294,594)	-2.1%
3432	Water Revenue	5,035,676	4,844,159	191,517	4.0%
3434	Sewer Revenue	3,753,513	3,480,532	272,980	7.8%
3480	Other Charges	306,483	328,037	(21,554)	-6.6%
3610	Interest Revenues	195,281	74,644	120,636	161.6%
3620	Miscellaneous Revenues	279,650	318,551	(38,901)	-12.2%
3700	User Fees	43,000	43,000	0	0.0%
3910	Intragovernmental Transfers	0	23,950	(23,950)	-100.0%
<b>4 - Revenue Totals:</b>		<b>23,579,321</b>	<b>23,375,117</b>	<b>204,204</b>	<b>0.9%</b>
<b>002 - UTILITY EXPENDITURES</b>					
44	Utility Billing	208,809	195,222	(13,587)	-7.0%
45	Utility Administration	197,129	247,406	50,277	20.3%
46	Administrative Services	672,892	681,970	9,078	1.3%
47	Electric Distribution	8,944,477	9,559,199	614,722	6.4%
48	Utility Services	620,063	575,862	(44,201)	-7.7%
56	Water Plant	2,720,272	2,576,754	(143,518)	-5.6%
57	Water/Sewer	1,422,782	1,308,101	(114,681)	-8.8%
65	Geronimo Creek WWTP	116,529	123,087	6,558	5.3%
66	Walnut Branch WWTP	576,582	557,048	(19,534)	-3.5%
80	Economic Development	162,235	147,914	(14,321)	-9.7%
81	Facilities	382,994	346,362	(36,632)	-10.6%
87	Information Technologies	260,073	198,129	(61,944)	-31.3%
89	City Attorney	49,763	51,149	1,386	2.7%
90	Non-Departmental	7,581,331	6,114,939	(1,466,392)	-24.0%
<b>Expenditure Totals:</b>		<b>23,915,930</b>	<b>22,683,142</b>	<b>(1,232,788)</b>	<b>-5.4%</b>
<b>Net Revenues (Expenditures)</b>		<b>(336,609)</b>	<b>691,975</b>	<b>(1,028,584)</b>	



# FY2019 -INCOME STATEMENT-COLISEUM FUND

For Six Months Ended March 31, 2019

	FY 2018-19 Actual 03/31/19	FY 2018-2019 Budget	Variance Pos. (Neg)	% of Budget
<b>007 - COLISEUM REVENUES</b>				
Auditorium Rental Fees	36,814	86,000	(49,186)	42.8%
Concession Income	3,321	8,000	(4,679)	41.5%
Interest Earnings	3,168	2,200	968	144.0%
Miscellaneous Revenue	700	0	700	0.0%
Credit Card Service Fees	383	100	283	383.3%
Transfers from Occupancy Tax	112,375	224,750	(112,375)	50.0%
<b>Revenue Totals</b>	<b>156,761</b>	<b>321,050</b>	<b>(164,289)</b>	<b>48.8%</b>
<b>007 - COLISEUM EXPENDITURES</b>				
Salaries	19,517	41,776	22,259	46.7%
Benefits	8,759	18,431	9,672	47.5%
Utilities	28,949	86,400	57,451	33.5%
Janitorial Services	43,000	86,000	43,000	50.0%
Repairs/Maintenance	7,219	41,000	33,781	17.6%
Equipment Rental	94	700	606	13.4%
General Supplies	6,106	19,700	13,594	31.0%
Credit Card Service Fees	77	650	574	11.8%
Education	18	1,100	1,082	1.7%
Public Relations	1,174	2,000	826	58.7%
Capital Outlay	9,177	10,000	823	91.8%
<b>Expenditure Totals</b>	<b>124,090</b>	<b>307,758</b>	<b>183,667</b>	<b>40.3%</b>
<b>Net Revenues (Expenditures)</b>	<b>32,671</b>	<b>13,292</b>	<b>19,378</b>	



# FY2019 INCOME STATEMENT

## Prior vs. Actual - Coliseum

### For Six Months Ended March 31, 2019 and 2018

	FY 2018-19 Actual 03/31/19	FY 2017-2018 Actual 03/31/18	Variance Pos. (Neg)	% of Budget
<b>007 - COLISEUM REVENUES</b>				
Auditorium Rental Fees	36,814	45,684	(8,869)	-19.4%
Concession Income	3,321	3,892	(571)	-14.7%
Interest Earnings	3,168	1,204	1,963	163.0%
Miscellaneous Revenue	700	0	700	
Credit Card Service Fees	383	83	300	360.7%
Transfers from Occupancy Tax	112,375	112,375	0	0.0%
<b>Revenue Totals</b>	<b>156,761</b>	<b>163,238</b>	<b>(6,477)</b>	<b>-4.0%</b>
<b>007 - COLISEUM EXPENDITURES</b>				
Salaries	19,517	14,016	(5,501)	-39.3%
Benefits	8,759	5,183	(3,576)	-69.0%
Utilities	28,949	32,516	3,567	11.0%
Janitorial Services	43,000	43,000	0	0.0%
Repairs/Maintenance	7,219	12,637	5,418	42.9%
Equipment Rental	94	90	(4)	-4.7%
General Supplies	6,106	8,312	2,206	26.5%
Credit Card Service Fees	77	151	75	49.5%
Education	18	0	(18)	#DIV/0!
Public Relations	1,174	750	(424)	-56.5%
Capital Outlay	9,177	537	(8,640)	-1608.8%
<b>Expenditure Totals</b>	<b>124,090</b>	<b>117,192</b>	<b>(6,899)</b>	<b>-5.9%</b>
<b>Net Revenues (Expenditures)</b>	<b>32,671</b>	<b>46,047</b>	<b>(13,376)</b>	



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## FY2019 INCOME STATEMENT SEGUIN EVENTS COMPLEX For Six Months Ended March 31, 2019

	FY 2018-19 Actual 03/31/19	FY 2018-2019 Budget	Variance Pos. (Neg)	% of Budget
<b>020 - SEGUIN EVENTS COMPLEX REVENUES</b>				
Concession Income	587	1,000	(413)	58.7%
Rodeo Arena Rentals	6,876	20,000	(13,124)	34.4%
Fairgrounds Facilities Rentals	15,344	30,000	(14,656)	51.1%
Interest Earnings	785	685	100	114.6%
Miscellaneous Revenue	0	0	0	#DIV/0!
Transfers from Occupancy Tax	33,466	66,932	(33,466)	50.0%
<b>Revenue Totals</b>	<b>57,058</b>	<b>118,617</b>	<b>(61,559)</b>	<b>48.1%</b>
<b>020 - SEGUIN EVENTS COMPLEX EXPENDITURES</b>				
Salaries	13,308	54,294	40,986	24.5%
Benefits	5,717	23,623	17,906	24.2%
Utilities	8,168	22,400	14,232	36.5%
Repairs/Maintenance	1,310	8,200	6,890	16.0%
General Supplies	3,766	10,100	6,334	37.3%
<b>Expenditure Totals</b>	<b>32,269</b>	<b>118,617</b>	<b>86,348</b>	<b>27.2%</b>
<b>Net Revenues (Expenditures)</b>	<b>24,789</b>	<b>(0)</b>	<b>24,789</b>	



# FY2019 INCOME STATEMENT

## Prior vs. Actual - Seguin Events Complex

### For Six Months Ended March 31, 2019 and 2018

	FY 2018-19 Actual 03/31/19	FY 2017-2018 Actual 03/31/18	Variance Pos. (Neg)	% of Budget
<b>020 - SEGUIN EVENTS COMPLEX REVENUES</b>				
Concession Income	587	537	50	9.4%
Rodeo Arena Rentals	6,876	9,825	(2,949)	-30.0%
Fairgrounds Facilities Rentals	15,344	11,687	3,657	31.3%
Interest Earnings	785	407	378	93.0%
Miscellaneous Revenue	0	2,640	(2,640)	-100.0%
Transfers from Occupancy Tax	33,466	36,599	(3,133)	-8.6%
<b>Revenue Totals</b>	<b>57,058</b>	<b>61,694</b>	<b>(4,636)</b>	<b>-7.5%</b>
<b>020 - SEGUIN EVENTS COMPLEX EXPENDITURES</b>				
Salaries	13,308	24,566	11,258	45.8%
Benefits	5,717	10,585	4,868	46.0%
Utilities	8,168	10,751	2,584	24.0%
Repairs/Maintenance	1,310	1,824	514	28.2%
General Supplies	3,766	3,454	(312)	-9.0%
<b>Expenditure Totals</b>	<b>32,269</b>	<b>51,181</b>	<b>18,912</b>	<b>37.0%</b>
<b>Net Revenues (Expenditures)</b>	<b>24,789</b>	<b>10,513</b>	<b>14,276</b>	



It's real.

# FY 2019 INCOME STATEMENT GOLF FUND For Six Months Ended March 31, 2019

	FY 2018-19 Actual 03/31/19	FY 2018-2019 Budget	Variance Pos. (Neg)	% of Budget
<b>023 - GOLF FUND REVENUES</b>				
Golf Course Receipts	167,804	330,750	(162,946)	50.7%
Golf Cart Rentals	142,166	330,800	(188,634)	43.0%
Golf Concessions	44,938	90,000	(45,062)	49.9%
Golf Merchandise Sales	13,793	30,000	(16,207)	46.0%
Interest Earnings	4,406	3,875	531	113.7%
Miscellaneous	5,987	12,000	(6,013)	49.9%
Transfers from General Fund	75,000	75,000	0	100.0%
<b>Revenue Totals</b>	<b>454,093</b>	<b>872,425</b>	<b>(418,332)</b>	<b>52.0%</b>
<b>023 - GOLF FUND EXPENDITURES</b>				
Salaries	210,007	454,747	244,739	46.2%
Benefits	80,628	168,349	87,721	47.9%
Utilities	9,402	34,800	25,398	27.0%
Repairs/Maintenance	9,853	30,000	20,147	32.8%
Rental	1,709	9,000	7,291	19.0%
Insurance	3,789	4,350	561	87.1%
General Supplies	49,660	154,500	104,840	32.1%
Energy and Fuel	3,302	11,000	7,698	30.0%
Miscellaneous	10,299	15,360	5,061	67.1%
Education	3,632	10,100	6,468	36.0%
Public Relations	1,805	3,000	1,195	60.2%
<b>Expenditure Totals</b>	<b>384,086</b>	<b>895,206</b>	<b>511,119</b>	<b>42.9%</b>
<b>Net Revenues (Expenditures)</b>	<b>70,007</b>	<b>(22,781)</b>	<b>92,787</b>	



## FY 2019 INCOME STATEMENT

### Prior vs. Actual - Golf Fund

#### For Six Months Ended March 31, 2019 and 2018

	FY 2018-19 Actual 03/31/19	FY 2017-2018 Actual 03/31/18	Variance Pos. (Neg)	% of Budget
<b>023 - GOLF FUND</b>				
Golf Course Receipts	167,804	176,375	(8,571)	-4.9%
Golf Cart Rentals	142,166	131,891	10,275	7.8%
Golf Concessions	44,938	42,356	2,581	6.1%
Golf Merchandise Sales	13,793	11,123	2,669	24.0%
Interest Earnings	4,406	1,995	2,411	120.9%
Miscellaneous	5,987	5,629	358	6.4%
Transfers from General Fund	75,000	75,000	0	0.0%
<b>Revenue Totals</b>	<b>454,093</b>	<b>444,369</b>	<b>9,725</b>	<b>2.2%</b>
<b>023 - GOLF FUND EXPENDITURES</b>				
Salaries	210,007	198,377	(11,631)	-5.9%
Benefits	80,628	75,494	(5,134)	-6.8%
Utilities	9,402	13,375	3,973	29.7%
Repairs/Maintenance	9,853	10,567	714	6.8%
Rental	1,709	0	(1,709)	#DIV/0!
Insurance	3,789	3,789	0	0.0%
General Supplies	49,660	53,523	3,863	7.2%
Energy and Fuel	3,302	2,730	(572)	-21.0%
Miscellaneous	10,299	7,388	(2,911)	-39.4%
Education	3,632	991	(2,641)	-266.4%
Public Relations	1,805	643	(1,162)	-180.7%
<b>Expenditure Totals</b>	<b>384,086</b>	<b>366,876</b>	<b>(17,210)</b>	<b>-4.7%</b>
<b>Net Revenues (Expenditures)</b>	<b>70,007</b>	<b>77,492</b>	<b>(7,485)</b>	

**CITY OF SEGUIN  
SALES TAX**

	Fiscal Year <u>2014</u>	Fiscal Year <u>2015</u>	Fiscal Year <u>2016</u>	Fiscal Year <u>2017</u>	Fiscal Year <u>2018</u>	Fiscal Year 2019			<u>Total**</u>	<u>% Change</u>
						<u>1% City</u>	<u>1/4% City *</u>	<u>1/4% SEDC</u>		
October	497,488	573,358	671,641	565,136	547,409	447,368	111,842	111,842	671,052	22.59%
November	503,760	533,598	568,471	571,627	871,405	392,278	98,070	98,070	588,417	-32.47%
December	720,983	720,209	774,007	737,509	735,944	492,200	123,050	123,050	738,300	0.32%
January	501,946	533,888	557,843	689,556	575,060	396,764	99,191	99,191	595,146	3.49%
February	518,985	495,986	553,511	606,478	543,353	421,410	105,353	105,353	632,116	16.34%
March	<u>633,934</u>	<u>662,615</u>	<u>674,690</u>	<u>685,619</u>	<u>773,361</u>	<u>454,114</u>	<u>113,528</u>	<u>113,528</u>	<u>681,171</u>	<u>-11.92%</u>
<b>SUBTOTAL</b>	<b>3,377,096</b>	<b>3,519,654</b>	<b>3,800,163</b>	<b>3,855,925</b>	<b>4,046,532</b>	<b>2,604,134</b>	<b>651,034</b>	<b>651,034</b>	<b>3,906,201</b>	<b>-3.47%</b>
April	585,795	598,470	556,275	550,635	608,870					
May	546,079	513,621	556,505	591,444	650,197					
June	629,975	680,644	670,537	664,948	686,488					
July	571,987	616,286	594,049	603,605	660,885					
August	577,350	590,734	574,058	571,970	648,665					
September	<u>621,422</u>	<u>694,831</u>	<u>638,312</u>	<u>596,401</u>	<u>668,859</u>					
<b>TOTAL</b>	<b>6,909,704</b>	<b>7,214,240</b>	<b>7,389,899</b>	<b>7,434,928</b>	<b>7,970,496</b>					

\* For Property Tax Reduction

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

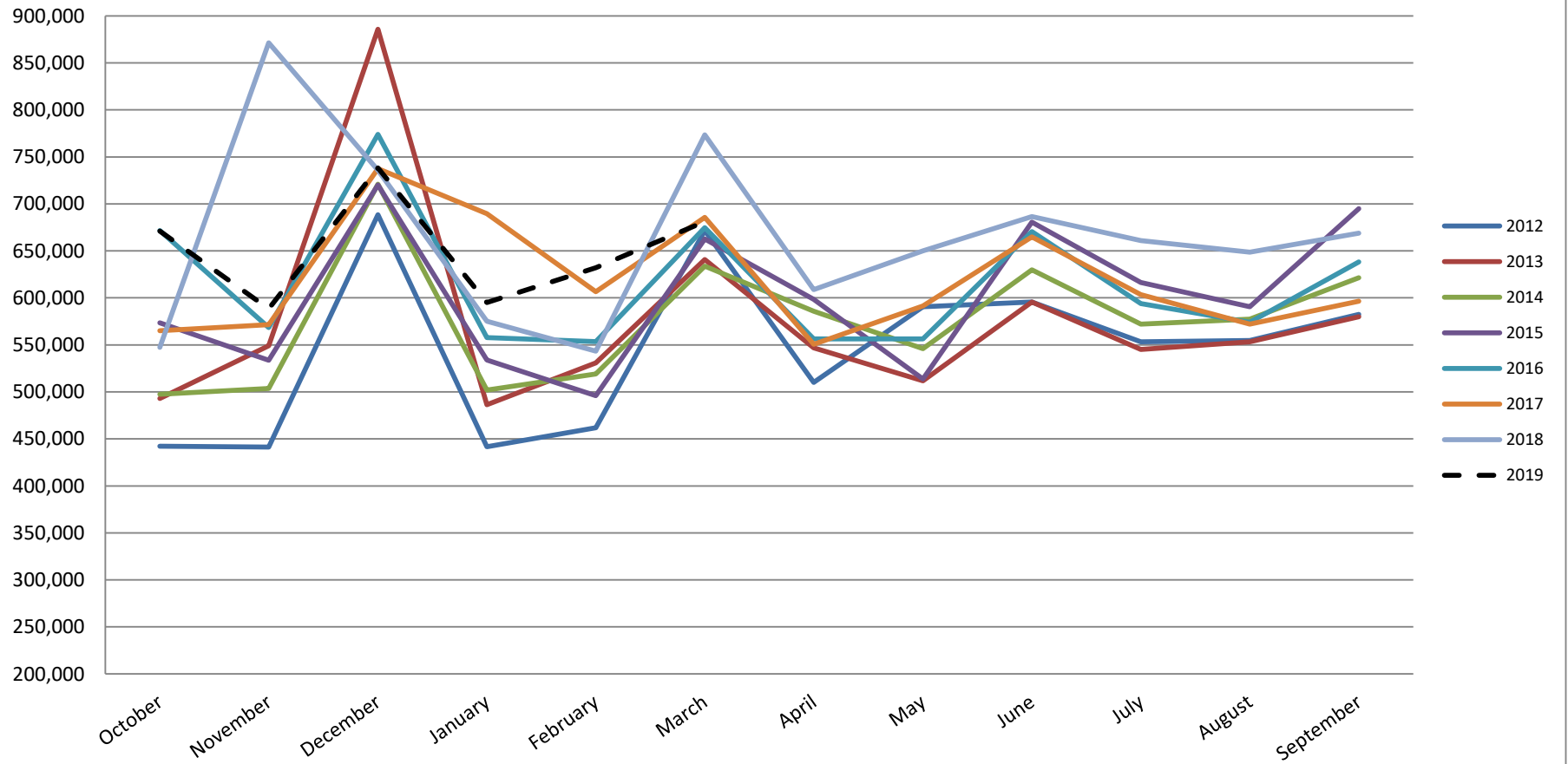
**MARCH SALES TAX REPORT  
FOR SURROUNDING CITIES**

<b><u>City</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>% Increase (Decrease)</u></b>
Seguin	773,361	681,171	-11.92%
San Marcos	3,101,995	3,038,207	-2.06%
Schertz	1,126,133	1,049,638	-6.79%
San Antonio	34,900,309	34,381,072	-1.49%
New Braunfels	2,801,274	2,737,670	-2.27%
Austin	20,645,729	21,122,033	2.31%
Selma	602,031	672,416	11.69%
Universal City	438,722	405,500	-7.57%
Statewide	557,897,857	560,596,634	0.48%

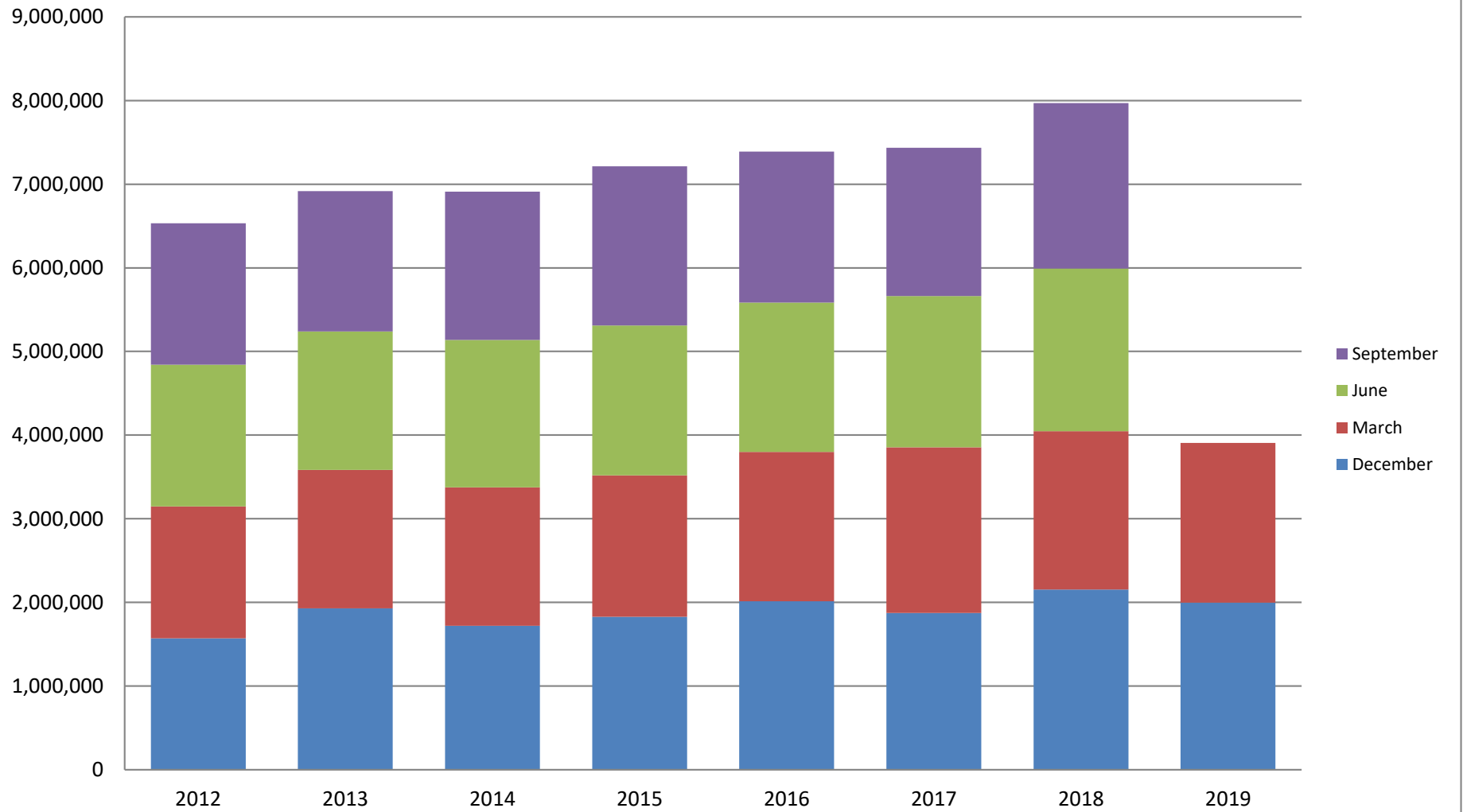
**YEAR-TO-DATE SALES TAX REPORT  
FOR SURROUNDING CITIES**

<u>City</u>	<u>FY2018</u>	<u>FY2019</u>	<u>% Increase (Decrease)</u>
Seguin	4,046,532	3,906,202	-3.47%
San Marcos	18,439,514	19,479,835	5.64%
Schertz	5,994,008	5,879,709	-1.91%
San Antonio	174,940,429	183,654,823	4.98%
New Braunfels	15,019,533	16,099,224	7.19%
Austin	110,238,796	118,132,024	7.16%
Selma	3,200,452	3,327,277	3.96%
Universal City	2,219,921	2,421,176	9.07%
Statewide	2,901,959,246	3,047,610,546	5.02%

# Sales Tax Trend



## Sales Tax Trend by Quarter



**GRANTS AWARDED AND IN PROGRESS - FY19**

<b>Application</b>	<b>Description</b>	<b>Funding Type</b>	<b>Amount Funded</b>	<b>City Match</b>	<b>Department</b>	<b>Status</b>	<b>Fiscal Year</b>
FEMA SAFER	3-Firefighter positions	Federal	\$288,951.00	\$199,070.00	Fire	Ongoing	FY19-20
United Way	Police DARE	Private	\$2,750.00	\$0.00	Police	Ongoing	FY18-19
United Way	Main Street	Private	\$937.00	\$0.00	Main Street	Ongoing	FY18-19
Anice Reed	Main Street Survey	Private	\$3,500.00	\$0.00	Main Street	Ongoing	FY19
AACOG	Household Hazardous Waste	State	\$19,500.00	\$2,550.00	Public Works	Ongoing	FY18-19
THC-CLG	Main Street Survey	State	\$9,769.00	\$0.00	Main Street	Ongoing	FY18-19
TCEQ	TERP*	State	\$73,008.00	*see below	Public Works/FD	Ongoing	FY18-19
VCLG-OOG	Victims Liaison	State	\$38,246.00	\$0.00	Police	Ongoing	FY19
JAG	Portable Radios	Federal	\$100,000.00	\$0.00	Police	Ongoing	FY19
VOCA-OOG	Temp. Emergency Housing	Federal	\$88,000.00	\$20,000.00	Police	Ongoing	FY19-20
Local Border Star	Police Overtime	State	\$18,000.00	\$0.00	Police	Ongoing	FY19
BPC	Bullet Proof Vests	Federal	\$4,401.18	\$0.00	Police	Ongoing	FY19
IFCA-TFTA	Hurricane Harvey Recovery	Private	\$10,000.00	\$0.00	Fire	Ongoing	FY19
Helping Heroes	Swift Water Rescue Training	Private	\$2,400.00	\$0.00	Fire	Ongoing	FY19
Union Pacific	Elderly Fire Safety-SFDAA	Private	\$5,000.00	\$0.00	Fire	Ongoing	FY19
TxDOT-Step	Police Overtime	State	\$12,000.00	\$0.00	Police	Ongoing	FY19
TEG Grant	Tobacco Enforcement Program	State	\$4,800.00	\$0.00	Police	Ongoing	FY19
Scholarship-Main Street	Conference Costs	Federal	\$450.00	\$0.00	Main Street	Ongoing	FY19
TxDOT Step FY2020	Police Overtime	State	\$12,000.00	\$0.00	Police	Ongoing	FY20
<b>Totals</b>			<b>\$693,712.18</b>	<b>\$221,620.00</b>			

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

**GRANTS APPLIED FOR AND AWAITING NOTICE OF AWARD**

<b>Application</b>	<b>Description</b>	<b>Funding Type</b>	<b>Amount Requested</b>	<b>Date Applied</b>	<b>Miscellaneous Notes</b>
FEMA AFG FY18	Power Lift System	Federal	151,108.00	10/26/2018	Power lift system for Ambulance
TDM-EWS	Early Warning System	State/Federal	316,332.83	12/28/2018	Flood Early Warning System
TDEM-Heideke	Flood Mitigation Grant	State/Federal	494,349.41	12/28/2018	Flood Mitigation Grant
TDEM-Hildago	Flood Mitigation Grant	State/Federal	420,393.95	12/28/2018	Flood Mitigation Grant
TDEM-San Antonio Ave	Flood Mitigation Grant	State/Federal	83,269.88	12/28/2018	Flood Mitigation Grant
AFG-FEMA	Assitance to Firefighters-Equip	Federal	166,218.00	10/26/2018	AFG
FST-FEMA	Safety and Training Grant	Federal	42,108.00	12/1/2018	FST
SRTS	Sidewalk Project	State/Federal	525,979.00	4/12/2019	Pre-application
San Antonio Foundation	Wilson Pottery/Sebastopol	Private	49,999.00	4/12/2019	
United Way-MS	Main Street	Private	10,000.00	4/12/2019	
United Way-DARE	DARE	Private	20,000.00	4/12/2019	
VCLG	VCLG Position	State	84,000.00	4/12/2019	2 years of funding
AARP	Community Challenge	Private	10,000.00	4/17/2019	Main Street
LBSA	Police Overtime	State	20,800.00	3/28/2019	
Criminal Justice (JAG)	In-Car Laptops	Federal	36,183.00	2/28/2019	
HSP-Subgrant	Historic Building Renovation	Federal	230,482.80	4/1/2019	
SRTS	Safe Routes to School	State/Federal	525,979.00	4/11/2019	
AARP	Main Street Planters	Private	3,500.00	4/17/2019	
<b>Total</b>			<b>3,190,702.87</b>		

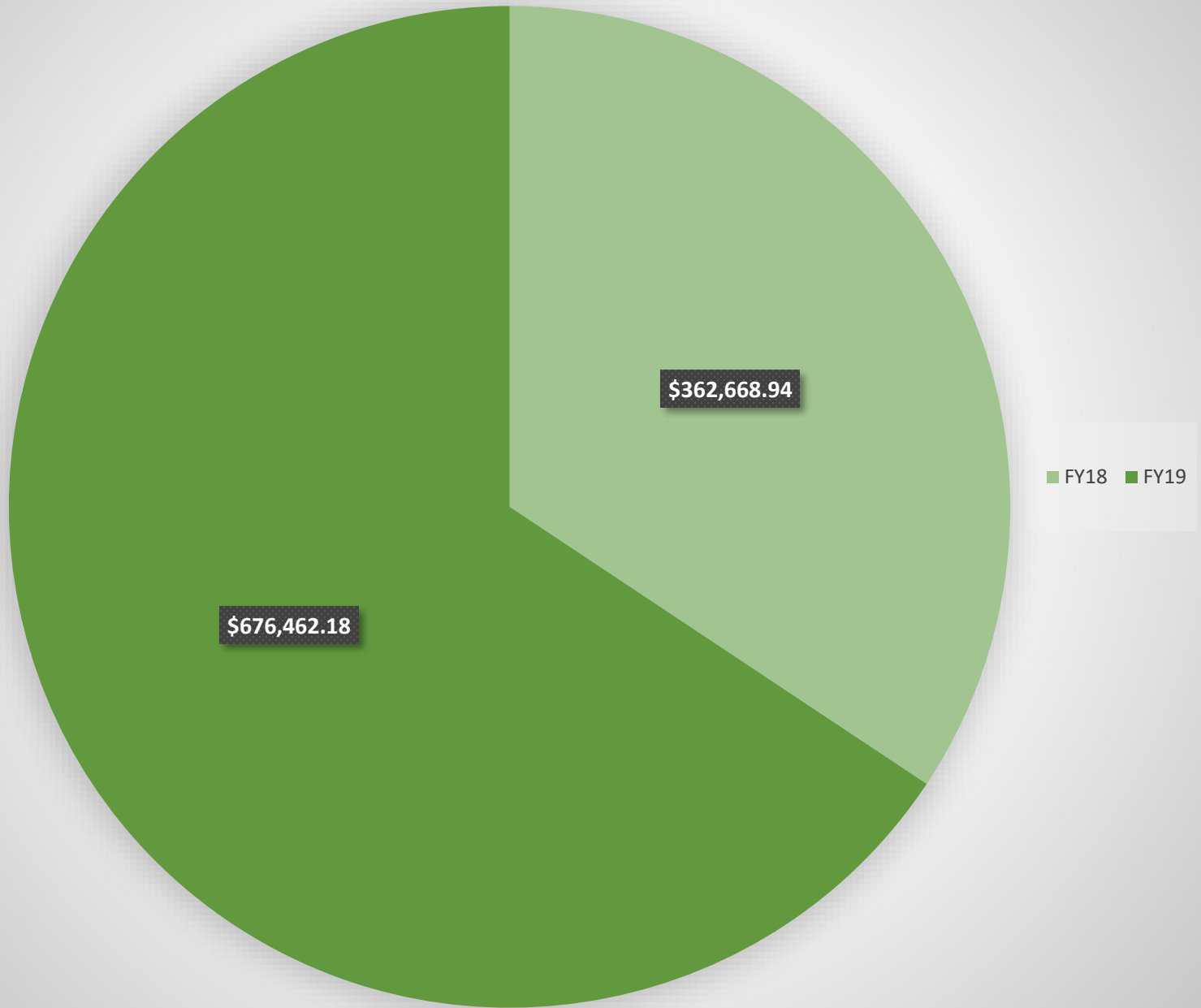
**TXDOT PROJECTS**

<b>Project Name</b>	<b>Federal Funds</b>	<b>State Funding</b>	<b>City Funding</b>	<b>Total Project Cost</b>	<b>Miscellaneous Notes</b>
Tor Drive Improvements	\$2,963,488.00	\$204,466.00	\$1,309,133.00	\$4,477,087.00	Project is in process
Vaughan Sidewalks	\$965,510.00	\$0.00	\$300,515.00	\$1,266,025.00	Project is in process
Walnut Trails Extension	\$2,218,587.00	\$160,792.00	\$777,317.00	\$3,156,696.00	Project is in process
Rudeloff Road	\$6,114,525.00	\$472,389.00	\$1,914,996.00	\$8,501,910.00	Project is in process
<b>Total</b>	<b>\$10,043,523.00</b>	<b>\$676,855.00</b>	<b>\$3,524,644.00</b>	<b>\$14,245,022.00</b>	

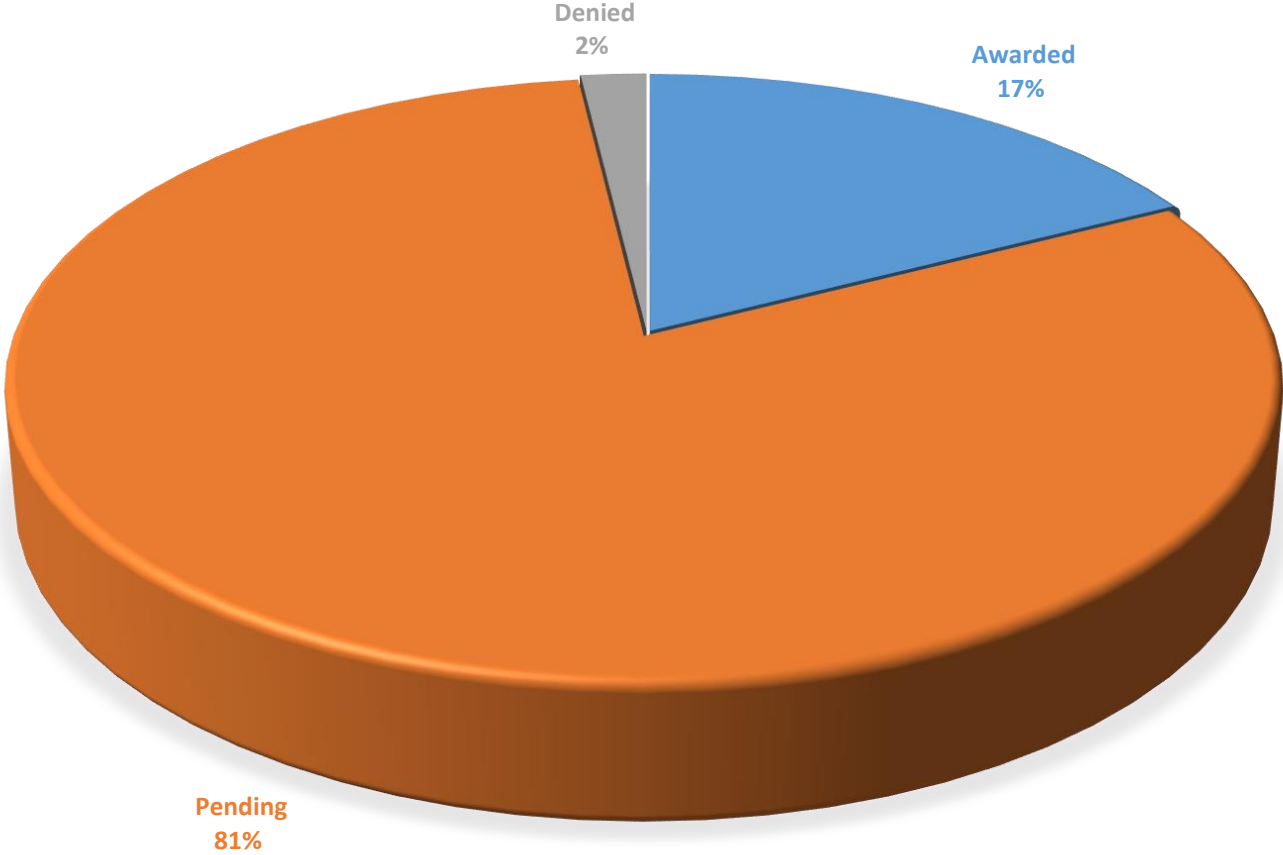
**GRANTS APPLIED FOR AND NOT AWARDED - FY19**

<b>Application</b>	<b>Description</b>	<b>Funding Type</b>	<b>Amount Requested</b>	<b>Date Submitted</b>	<b>Date Notified</b>	<b>Department</b>	<b>Notes</b>
FM Global	Fire Equipment	Private	\$2,000.00	11/1/18	1/1/19	Fire	no specific reason given for denial
Firehouse Grant	Fire Equipment	Private	\$15,000.00	11/8/18	1/30/19	Fire	no specific reason given for denial
VFIS	Wellness Equipment	Private	\$2,000.00	12/15/18	2/5/19	Fire	no specific reason given for denial
HHSP	PD Training Equipment	State	\$20,651.77	12/30/18	1/10/19	Police	Ineligible expense
Firehouse Subs	Attack Digital System	Private	20,941.00	11/26/2018	1/1/2019	Fire	no specific reason given for denial
FM Global	Laser 3D Scanner	Private	10,348.40	11/28/2018	1/1/2019	Fire	no specific reason given for denial
VFIS	Wellness Equipment	Private	5,000.00	12/1/2018	1/1/2019	Fure	no specific reason given for denial
<b>Total</b>			<b>\$75,941.17</b>				

# FY18 vs. FY19 Awarded Grants



# FY 19 GRANTS



**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			<b>63,246.35</b>
La Quinta	23,502.64	17,240.37	40,743.01			<b>40,743.01</b>
Hampton Inn	28,287.17	24,218.74	52,505.91			<b>52,505.91</b>
Comfort Inn Suites	21,254.59	13,371.83	34,626.42			<b>34,626.42</b>
Days Inn	22,145.56	10,908.60	33,054.16			<b>33,054.16</b>
Townplace Suites	37,116.93	34,998.40	72,115.33			<b>72,115.33</b>
Super 8 Motel	8,934.08	5,900.36	14,834.44			<b>14,834.44</b>
Motel 6	9,325.59	7,564.26	16,889.85			<b>16,889.85</b>
Texas Inn (Best Value)	3,021.85	1,661.16	4,683.01			<b>4,683.01</b>
Lake Breeze Ski Lodge	7,910.00	527.45	8,437.45			<b>8,437.45</b>
Vanessa Vajdos (340 Meadow Lake Dr)	-	1,024.62	1,024.62			<b>1,024.62</b>
Olivia Mansion	1,433.20	1,825.30	3,258.50			<b>3,258.50</b>
Seguin Motel	908.60	849.31	1,757.91			<b>1,757.91</b>
New Braunfels Escapes (246 Guadalupe River Dr)	1,124.29	59.06	1,183.35			<b>1,183.35</b>
HM Investments (1415 Zipp Road)	1,748.80	92.73	1,841.53			<b>1,841.53</b>
Hammy's Family Lodge (801 Terminal Lp)	-	-	-			<b>-</b>
Hot Spot Mngmt (460 River Drive)	-	1,880.46	1,880.46			<b>1,880.46</b>
Hot Spot Mngmt (496 River Drive)	4,532.36	-	4,532.36			<b>4,532.36</b>
Hot Spot Mngmt (318 Guadalupe River Drive)	119.00	-	119.00			<b>119.00</b>
Randy Robisheaux (176 Lakeside)	1,176.00	220.36	1,396.36			<b>1,396.36</b>
Randy Robisheaux (221 Lakewood Dr.)	526.96	115.50	642.46			<b>642.46</b>
Randy Robisheaux (2303 Lakewood Dr.)	791.00	185.50	976.50			<b>976.50</b>
Randy Robisheaux (492 Turtle Lane)	1,400.00	-	1,400.00			<b>1,400.00</b>
S. Carruthers (440 Turtle Lane)	684.67	31.50	716.17			<b>716.17</b>
River Retreat Properties (1101 Lakeview)	2,096.50	595.50	2,692.00			<b>2,692.00</b>
Geronimo Creek Retreat (2050 Laubach)	16,644.22	6,883.46	23,527.68			<b>23,527.68</b>
Patsy Tankersley (710 Gloria Drive)	657.54	11.65	669.19			<b>669.19</b>
Hollingsworth/Lucero (154 Guadalupe River Dr.)		370.65	370.65			<b>370.65</b>
Sonka Guest House	157.29	16.10	173.39			<b>173.39</b>
Zen on the Bend Vaca Rental (496 River Road)	490.00	189.00	679.00			<b>679.00</b>
Serendipity Vacation Rentals (1007 Reiley Road)	402.41		402.41			<b>402.41</b>
Han Pho (939 Reiley Road)	784.00	350.00	1,134.00			<b>1,134.00</b>
Dam Camp	969.29	-	969.29			<b>969.29</b>
Chris Ramirez	690.90		690.90			<b>690.90</b>
Team Housing Solutions	-	1.52	1.52			<b>1.52</b>
Cottontail Creek	-	-	-	-	-	<b>-</b>
<b>Total Collected</b>	<b>234,138.06</b>	<b>159,037.12</b>	<b>393,175.18</b>	<b>-</b>	<b>-</b>	<b>393,175.18</b>

**FISCAL YEAR 2018 OCCUPANCY TAX COLLECTIONS:**

Due and Collected by:	Oct 31	Jan 31	SUBTOTAL	Apr 30	July 31	TOTAL
Holiday Inn Express	33,802.01	34,965.00	68,767.01	32,783.80	37,926.66	<b>139,477.47</b>
La Quinta	25,437.78	17,708.37	43,146.15	19,018.83	23,480.70	<b>85,645.68</b>
Hampton Inn	28,419.64	26,861.91	55,281.55	27,821.37	19,231.72	<b>102,334.64</b>
Comfort Inn Suites	24,145.13	15,277.88	39,423.01	17,706.70	18,301.04	<b>75,430.75</b>
Days Inn	25,026.81	13,979.52	39,006.33	18,375.09	20,847.78	<b>78,229.20</b>
Townplace Suites	43,644.96	31,955.14	75,600.10	39,548.61	36,164.54	<b>151,313.25</b>
Super 8 Motel	10,964.59	7,850.51	18,815.10	8,903.50	9,226.97	<b>36,945.57</b>
Motel 6	9,899.54	9,837.34	19,736.88	8,396.90	9,646.81	<b>37,780.59</b>
Texas Inn (Best Value)	3,418.75	2,684.55	6,103.30	3,356.32	2,966.55	<b>12,426.17</b>
Lake Breeze Ski Lodge	8,021.65	466.90	8,488.55	203.35	5,455.80	<b>14,147.70</b>
Park Place Plaza	6,491.17		6,491.17			<b>6,491.17</b>
Olivia Mansion	1,147.90	886.74	2,034.64	930.14	1,253.16	<b>4,217.94</b>
Seguin Motel	917.56	788.13	1,705.69	953.19	906.01	<b>3,564.89</b>
HM Investments (1415 Zipp Road)	238.97	-	238.97	-	1,164.00	<b>1,402.97</b>
Hammy's Family Lodge (801 Terminal Lp)	616.00	317.59	933.59	35.00		<b>968.59</b>
Hot Spot Mngmt (460 River Drive)	5,634.93	1,921.50	7,556.43	2,220.05	4,014.15	<b>13,790.63</b>
Hot Spot Mngmt (440 River Drive)	did not rent		-	-		-
Hot Spot Mngmt (496 River Drive)	661.50	259.50	921.00	-		<b>921.00</b>
Hot Spot Mngmt (318 Guadalupe River Drive)	381.50	-	381.50	59.50	343.00	<b>784.00</b>
Randy Robisheaux (176 Lakeside)	1,284.15	804.65	2,088.80	381.36	1,110.55	<b>3,580.71</b>
Randy Robisheaux (221 Lakewood Dr.)	831.88	170.24	1,002.12	-	229.25	<b>1,231.37</b>
Randy Robisheaux (2303 Lakewood Dr.)	1,067.50	253.33	1,320.83	195.51	229.25	<b>1,745.59</b>
Randy Robisheaux (492 Turtle Lane)	1,968.40	773.15	2,741.55	327.25	991.20	<b>4,060.00</b>
S. Carruthers (440 Turtle Lane)	739.33	122.14	861.47	208.63	732.10	<b>1,802.20</b>
River Retreat Properties (1101 Lakeview)	2,048.90	552.09	2,600.99	717.50	1,139.25	<b>4,457.74</b>
Geronimo Creek Retreat (2050 Laubach)	7,597.94	4,246.55	11,844.49	2,360.89	17,270.72	<b>31,476.10</b>
Patsy Tankersley (710 Gloria Drive)	526.26	363.16	889.42	1,055.22	805.63	<b>2,750.27</b>
Hollingsworth/Lucero (154 Guadalupe River Dr.)	1,039.08	338.97	1,378.05	948.20	1,855.02	<b>4,181.27</b>
Bucks Perch (254 Rosewood, McQueeney)	did not rent		-	-		-
Sonka Guest House	48.30	23.10	71.40	15.15	43.00	<b>129.55</b>
Paradise on Placid (130 Lee Street)	did not rent		-	-		-
My Happy Place (240 Riverview Rd)	did not rent		-	-		-
Birds Nest (444 Laguna Vista Dr)	did not rent		-	-		-
Zen on the Bend Vaca Rental (496 River Road)	did not rent		-	147.00	336.00	<b>483.00</b>
Serendipity Vacation Rentals (1007 Reiley Road)	237.77	441.00	678.77	551.25	310.54	<b>1,540.56</b>
Han Pho (939 Reiley Road)	735.25		735.25		520.26	<b>1,255.51</b>
Dam Camp	-	-	-	-	210.00	<b>210.00</b>
Cottontail Creek	-	9.10	9.10	-		<b>9.10</b>
<b>Total Collected</b>	<b>246,995.15</b>	<b>173,858.06</b>	<b>420,853.21</b>	<b>187,220.31</b>	<b>216,711.66</b>	<b>824,785.18</b>