

CITY OF SCHERTZ, TEXAS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES – CITY RETIREE HEALTH OTHER POST-EMPLOYMENT BENEFIT
LIABILITY AND RELATED RATIOS
LAST CALENDAR YEAR

Total OPEB Liability - Retiree Insurance	
	2017
Service Cost	\$ 107,517
Interest (on the Total OPEB Liability)	69,435
Changes of Benefit Terms	-
Difference between Expected and Actual Experience	-
Change of Assumptions	96,092
Benefit Payments	(42,189)
Net Change in Total OPEB Liability	230,855
Total OPEB Liability - Beginning	1,789,769
Total OPEB Liability - Ending	<u>\$ 2,020,624</u>
Covered Payroll	\$ 16,068,891
Net OPEB Liability as a Percentage of Covered Payroll	12.57%

Notes to Schedule of Contributions

Valuation Date: December 31, 2017

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Individual Entry- Age
Discount Rate	3.31% as of December 31, 2017
Inflation	2.50%
Salary Increases	3.50% to 10.5% Including Inflation
Demographic Assumptions:	Based on the experience study covering the four-year period ending December 31, 2014 as conducted for the Texas Municipal System(TMRS)
Mortality	For healthy retirees, the gender distinct RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB to account for future mortality improvements.
Health Care Trend Rates	Initial rate of 7.5% to an ultimate rate of 4.25% after 15 years.
Participation Rates	30% on non-Medicare retirees
Other Information:	The discount rate changed from 3.81% as of December 31, 2016 to 3.31% as of December 31, 2017

SUPPLEMENTARY INFORMATION

- Comparative Statements
 - General Fund
 - Economic Development Corporation
 - Debt Service Fund
 - Capital Projects Fund
- Combining and Comparative Individual Fund Statements - Nonmajor Governmental Funds
 - Hotel Occupancy Fund - will account for proceeds of hotel occupancy taxes to be used strictly for those kinds of programs that promote the tourism industry.
 - Park Fund - will account for revenues from developers' fees (in lieu of park land dedication), grants, and donations and is designed to monitor and manage improvement of park system.
 - Tree Mitigation Fund - will account for revenues from permits, grants and donations to preserve and replace trees in the City.
 - Treasury Forfeitures Fund - will account for revenue received from drug related cases in conjunction with other law enforcement agencies within the jurisdiction of the U.S. Treasury department.
 - Justice Forfeitures Fund - will account for revenue received from drug related cases in conjunction with other law enforcement agencies within the jurisdiction of the US Department of Justice.
 - State Forfeitures Fund - will account for revenue received from drug related cases in conjunction with other law enforcement agencies within the jurisdiction of the State Forfeiture Program.
 - Library Advisory Board - to account for certain fees generated at the library to be used by the Board for general improvements to the Library.
 - Parks and Recreation Foundation - to account for revenues from events, fundraisers and donations to improve and maintain City parks.
 - Historical Committee Fund - will account for funds received for the preservation of the history of the city.

CITY OF SCHERTZ, TEXAS
COMPARATIVE BALANCE SHEETS
GENERAL FUND
SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 1,391,876	\$ 2,062,393
Investments	13,202,101	9,485,725
Receivables (net of allowances):		
Taxes	2,136,274	1,970,300
Accounts and Other	1,682,001	1,677,633
Due from Other Funds	-	175,084
Inventory	94,876	98,263
Restricted Cash	<u>701,922</u>	<u>617,075</u>
TOTAL ASSETS	<u>\$ 19,209,050</u>	<u>\$ 16,086,473</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
<i>Liabilities:</i>		
Accounts Payable	\$ 892,564	\$ 544,406
Accrued Salaries and Benefits	742,046	653,700
Customer Deposits	52,456	54,200
Due to Other Governments	143,448	119,149
Due to Other Funds	16,139	-
Unearned Revenue	<u>35,720</u>	<u>35,346</u>
<i>Total Liabilities</i>	<u>1,882,373</u>	<u>1,406,801</u>
<i>Deferred Inflows of Resources:</i>		
Unavailable Revenue	<u>1,696,224</u>	<u>1,710,054</u>
<i>Fund Balance:</i>		
Nonspendable:		
Inventory	94,876	98,263
Restricted for:		
Police and Public Safety	101,842	101,842
Municipal Court	728,350	728,350
PEG Capital Fees	723,353	638,506
Animal Control	35,660	35,660
Veterans	4,796	4,796
Scholarships	84,989	77,458
Committed for Civic Center/CIED	454,376	454,376
Assigned for:		
Property Replacement	854,198	854,198
Unassigned	<u>12,548,013</u>	<u>9,976,169</u>
<i>Total Fund Balance</i>	<u>15,630,453</u>	<u>12,969,618</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u>\$ 19,209,050</u>	<u>\$ 16,086,473</u>

CITY OF SCHERTZ, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GENERAL FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	2018	2017
REVENUES		
Taxes	\$ 21,741,184	\$ 19,450,338
Permits and Fees	2,317,534	2,367,929
Service Fees	2,139,574	2,107,844
Fines and Fees	868,875	1,021,965
Intergovernmental	530,122	307,809
Investment Earnings	252,397	128,158
Miscellaneous	690,810	603,477
TOTAL REVENUES	28,540,496	25,987,520
EXPENDITURES		
Current:		
General Government	5,544,155	5,171,635
Public Safety	12,718,070	11,846,184
Public Environment	1,136,052	1,128,979
Parks and Recreation	1,672,789	1,682,955
Cultural	939,095	901,992
Health	628,054	672,934
Administration	2,478,964	2,395,926
Capital Outlay	1,083,044	644,773
Debt Service:		
Principal	24,116	33,174
Interest and Fiscal Charges	3,056	36,513
TOTAL EXPENDITURES	26,227,395	24,515,065
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,313,101	1,472,455
OTHER FINANCING SOURCES (USES)		
Lease Proceeds	42,829	-
Transfers In	351,219	68,385
Transfers Out	(46,314)	-
TOTAL OTHER FINANCING SOURCES (USES)	347,734	68,385
Net Change in Fund Balance	2,660,835	1,540,840
Fund Balance at Beginning of Year	12,969,618	11,428,778
Fund Balance at End of Year	\$ 15,630,453	\$ 12,969,618

CITY OF SCHERTZ, TEXAS
COMPARATIVE BALANCE SHEETS
ECONOMIC DEVELOPMENT CORPORATION
SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 397,726	\$ 893,858
Investments	16,664,835	13,506,156
Receivables (net of allowances):		
Taxes	746,350	665,316
Accounts and Other	<u>8,448</u>	<u>8,448</u>
 TOTAL ASSETS	 <u>\$ 17,817,359</u>	 <u>\$ 15,073,778</u>
 LIABILITIES AND FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	\$ 5,391	\$ 3,940
Accrued Salaries and Benefits	<u>-</u>	<u>417</u>
<i>Total Liabilities</i>	<u>5,391</u>	<u>4,357</u>
 <i>Fund Balance:</i>		
Restricted for:		
Economic Development	<u>17,811,968</u>	<u>15,069,421</u>
<i>Total Fund Balance</i>	<u>17,811,968</u>	<u>15,069,421</u>
 TOTAL LIABILITIES AND FUND BALANCE	 <u>\$ 17,817,359</u>	 <u>\$ 15,073,778</u>

CITY OF SCHERTZ, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
ECONOMIC DEVELOPMENT CORPORATION
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Taxes	\$ 4,223,053	\$ 3,620,930
Investment Earnings	<u>264,686</u>	<u>125,684</u>
TOTAL REVENUES	<u>4,487,739</u>	<u>3,746,614</u>
EXPENDITURES		
Current:		
General Government	650,753	92,829
Administration	<u>468,670</u>	<u>450,524</u>
TOTAL EXPENDITURES	<u>1,119,423</u>	<u>543,353</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,368,316</u>	<u>3,203,261</u>
OTHER FINANCING SOURCES (USES)		
Transfers Out	<u>(625,769)</u>	<u>(361,019)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(625,769)</u>	<u>(361,019)</u>
Net Change in Fund Balance	2,742,547	2,842,242
Fund Balance at Beginning of Year	<u>15,069,421</u>	<u>12,227,179</u>
Fund Balance at End of Year	<u><u>\$ 17,811,968</u></u>	<u><u>\$ 15,069,421</u></u>

CITY OF SCHERTZ, TEXAS
COMPARATIVE BALANCE SHEETS
DEBT SERVICE FUND
SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 27,896	\$ 59,148
Investments	1,071,962	1,390,934
Receivables (net of allowances):		
Taxes	<u>84,934</u>	<u>82,550</u>
TOTAL ASSETS	<u><u>\$ 1,184,792</u></u>	<u><u>\$ 1,532,632</u></u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
<i>Deferred Inflows of Resources:</i>		
Unavailable Revenue	<u>84,934</u>	<u>82,550</u>
<i>Fund Balance:</i>		
Restricted for:		
Debt Service	<u>1,099,858</u>	<u>1,450,082</u>
<i>Total Fund Balance</i>	<u><u>1,099,858</u></u>	<u><u>1,450,082</u></u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE	<u><u>\$ 1,184,792</u></u>	<u><u>\$ 1,532,632</u></u>

CITY OF SCHERTZ, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR 2017)

	Budgeted Amounts		2018	Variance with	2017
	Original	Final	Actual	Final Budget- Positive (Negative)	Actual
			Amounts		Amounts
REVENUES					
Property Taxes	\$ 6,030,353	\$ 6,030,353	\$ 6,148,041	\$ 117,688	\$ 6,149,844
Investment Earnings	16,300	16,300	61,928	45,628	47,758
Miscellaneous	100,000	100,000	100,000	-	100,000
TOTAL REVENUES	<u>6,146,653</u>	<u>6,146,653</u>	<u>6,309,969</u>	<u>163,316</u>	<u>6,297,602</u>
EXPENDITURES					
Debt Service:					
Principal	4,720,000	4,720,000	4,720,000	-	4,440,000
Interest and Fiscal Charges	2,271,982	2,271,982	2,096,134	175,848	2,077,166
Bond Issue Costs	2,550	2,550	80,205	(77,655)	2,950
TOTAL EXPENDITURES	<u>6,994,532</u>	<u>6,994,532</u>	<u>6,896,339</u>	<u>98,193</u>	<u>6,520,116</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(847,879)</u>	<u>(847,879)</u>	<u>(586,370)</u>	<u>261,509</u>	<u>(222,514)</u>
OTHER FINANCING SOURCES					
Transfers In	847,879	847,879	360,769	(487,110)	361,019
Issuance of Refunding Debt	-	-	6,035,000	6,035,000	-
Payments to Refund Escrow Agents	-	-	(6,159,623)	(6,159,623)	-
TOTAL OTHER FINANCING SOURCES	<u>847,879</u>	<u>847,879</u>	<u>236,146</u>	<u>(611,733)</u>	<u>361,019</u>
Net Change in Fund Balance	-	-	(350,224)	(350,224)	138,505
FUND BALANCE, BEGINNING	<u>1,450,082</u>	<u>1,450,082</u>	<u>1,450,082</u>	<u>-</u>	<u>1,311,577</u>
FUND BALANCE, ENDING	<u>\$ 1,450,082</u>	<u>\$ 1,450,082</u>	<u>\$ 1,099,858</u>	<u>\$ (350,224)</u>	<u>\$ 1,450,082</u>

CITY OF SCHERTZ, TEXAS
COMPARATIVE BALANCE SHEETS
CAPITAL PROJECTS FUND
SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and Cash Equivalents	\$ 361,260	\$ 1,753,815
Investments	<u>16,469,940</u>	<u>15,546,171</u>
TOTAL ASSETS	<u><u>\$ 16,831,200</u></u>	<u><u>\$ 17,299,986</u></u>
LIABILITIES AND FUND BALANCE		
<i>Liabilities:</i>		
Accounts Payable	\$ 658,395	\$ 267,949
Due to Other Funds	<u>116,040</u>	<u>116,040</u>
<i>Total Liabilities</i>	<u>774,435</u>	<u>383,989</u>
<i>Fund Balance:</i>		
Restricted for Capital Improvement	<u>16,056,765</u>	<u>16,915,997</u>
<i>Total Fund Balance</i>	<u>16,056,765</u>	<u>16,915,997</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 16,831,200</u></u>	<u><u>\$ 17,299,986</u></u>

CITY OF SCHERTZ, TEXAS
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
CAPITAL PROJECTS FUND
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
REVENUES		
Intergovernmental	\$ 79,009	\$ 89,264
Investment Earnings	282,213	123,920
Miscellaneous	-	745,050
TOTAL REVENUES	<u>361,222</u>	<u>958,234</u>
EXPENDITURES		
Capital Outlay	6,346,147	4,757,930
Debt Service:		
Bond Issue Costs	49,212	211,330
TOTAL EXPENDITURES	<u>6,395,359</u>	<u>4,969,260</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,034,137)</u>	<u>(4,011,026)</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from Issuances of Debt	4,845,000	8,870,000
Premiums From Issuance of Debt	269,212	381,931
Transfers In	60,693	9,399
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,174,905</u>	<u>9,261,330</u>
Net Change in Fund Balance	(859,232)	5,250,304
Fund Balance at Beginning of Year	<u>16,915,997</u>	<u>11,665,693</u>
Fund Balance at End of Year	<u><u>\$ 16,056,765</u></u>	<u><u>\$ 16,915,997</u></u>

CITY OF SCHERTZ, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Combined Special Revenue Funds	Combined Capital Projects Funds	Totals
ASSETS			
Cash and Cash Equivalents	\$ 431,193	\$ 61,122	\$ 492,315
Investments	2,634,626	-	2,634,626
Accounts Receivable, Net of Allowance			
Taxes	33,548	-	33,548
Other	-	-	-
Interfund Borrowings	-	-	-
Prepaid Items	-	-	-
	-	-	-
TOTAL ASSETS	<u>\$ 3,099,367</u>	<u>\$ 61,122</u>	<u>\$ 3,160,489</u>
LIABILITIES AND FUND BALANCE			
<i>Liabilities</i>			
Accounts Payable	\$ 8,705	\$ -	\$ 8,705
<i>Total Liabilities</i>	<u>8,705</u>	<u>-</u>	<u>8,705</u>
<i>Fund Balance</i>			
Nonspendable Prepaids	-	-	-
Restricted for:			
Tourism Development	1,846,947	-	1,846,947
Tree Mitigation	431,805	-	431,805
Parks	374,161	-	374,161
Police Forfeiture	352,931	-	352,931
Roadways	-	61,122	61,122
Library	71,881	-	71,881
Historical Committee	12,937	-	12,937
<i>Total Fund Balances</i>	<u>3,090,662</u>	<u>61,122</u>	<u>3,151,784</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,099,367</u>	<u>\$ 61,122</u>	<u>\$ 3,160,489</u>

CITY OF SCHERTZ, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Combined Special Revenue Funds	Combined Capital Projects Funds	Totals
REVENUES			
Occupancy Tax	\$ 520,424	\$ -	\$ 520,424
Permits and Fees	239,522	-	239,522
Service Fees	19,619	-	19,619
Fines and Fees	181,114	-	181,114
Investment Earnings	48,125	329	48,454
Miscellaneous	4	60,793	60,797
TOTAL REVENUES	<u>1,008,808</u>	<u>61,122</u>	<u>1,069,930</u>
EXPENDITURES			
Current:			
General Government	132,225	-	132,225
Public Safety	10,152	-	10,152
Parks and Recreation	25,083	-	25,083
Cultural	16,058	-	16,058
Administration	67,605	-	67,605
Capital Outlay	279,434	-	279,434
TOTAL EXPENDITURES	<u>530,557</u>	<u>-</u>	<u>530,557</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>478,251</u>	<u>61,122</u>	<u>539,373</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	4,806	-	4,806
Transfers Out	(86,219)	-	(86,219)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(81,413)</u>	<u>-</u>	<u>(81,413)</u>
Net Change in Fund Balance	396,838	61,122	457,960
Fund Balances, Beginning	<u>2,693,824</u>	<u>-</u>	<u>2,693,824</u>
Fund Balances, Ending	<u>\$ 3,090,662</u>	<u>\$ 61,122</u>	<u>\$ 3,151,784</u>

CITY OF SCHERTZ, TEXAS
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Capital Recovery Roadways Area 1	Totals
ASSETS		
Cash and Cash Equivalents	\$ 61,122	\$ 61,122
		-
TOTAL ASSETS	<u>\$ 61,122</u>	<u>\$ 61,122</u>
LIABILITIES AND FUND BALANCE		
<i>Liabilities</i>		
Accounts Payable	\$ -	\$ -
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>
<i>Fund Balance</i>		
Roadways	61,122	61,122
<i>Total Fund Balances</i>	<u>61,122</u>	<u>61,122</u>
		-
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 61,122</u>	<u>\$ 61,122</u>

CITY OF SCHERTZ, TEXAS
NONMAJOR CAPITAL PROJECTS FUND
STATEMENT OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Capital Recovery Roadways Area 1	Totals
REVENUES		
Investment Earnings	\$ 329	\$ 329
Miscellaneous	60,793	60,793
TOTAL REVENUES	<u>61,122</u>	<u>61,122</u>
 Net Change in Fund Balance	 61,122	 61,122
 Fund Balances, Beginning	 <u>-</u>	 <u>-</u>
 Fund Balances, Ending	 <u><u>\$ 61,122</u></u>	 <u><u>\$ 61,122</u></u>

CITY OF SCHERTZ, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2018

	Special Revenue Funds			
	Hotel Occupancy Fund	Park Fund	Tree Mitigation	Treasury Forfeitures
ASSETS				
Cash and Cash Equivalents	\$ 143,041	\$ 37,743	\$ 53,671	\$ 34,815
Investments	1,671,398	336,418	378,134	-
Accounts Receivable, Net of Allowance				
Taxes	33,548	-	-	-
TOTAL ASSETS	\$ 1,847,987	\$ 374,161	\$ 431,805	\$ 34,815
LIABILITIES AND FUND BALANCE				
<i>Liabilities</i>				
Accounts Payable	\$ 1,040	\$ -	\$ -	\$ 7,349
<i>Total Liabilities</i>	<u>1,040</u>	<u>-</u>	<u>-</u>	<u>7,349</u>
<i>Fund Balance</i>				
Restricted for:				
Tourism Development	1,846,947	-	-	-
Tree Mitigation	-	-	431,805	-
Parks	-	374,161	-	-
Police Forfeiture	-	-	-	27,466
Library	-	-	-	-
Historical Committee	-	-	-	-
<i>Total Fund Balances</i>	<u>1,846,947</u>	<u>374,161</u>	<u>431,805</u>	<u>27,466</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,847,987	\$ 374,161	\$ 431,805	\$ 34,815

Special Revenue Funds					
Justice Forfeitures	State Forfeitures	Library Advisory Board	Parks & Recreation Foundation	Historical Committee Fund	Totals
\$ 111,902	\$ 11,334	\$ 25,819	\$ -	\$ 12,868	\$ 431,193
202,229	-	46,447	-	-	2,634,626
-	-	-	-	-	33,548
<u>\$ 314,131</u>	<u>\$ 11,334</u>	<u>\$ 72,266</u>	<u>\$ -</u>	<u>\$ 12,868</u>	<u>\$ 3,099,367</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 385</u>	<u>\$ -</u>	<u>\$ (69)</u>	<u>\$ 8,705</u>
<u>-</u>	<u>-</u>	<u>385</u>	<u>-</u>	<u>(69)</u>	<u>8,705</u>
-	-	-	-	-	1,846,947
-	-	-	-	-	431,805
-	-	-	-	-	374,161
314,131	11,334	-	-	-	352,931
-	-	71,881	-	-	71,881
-	-	-	-	12,937	12,937
<u>314,131</u>	<u>11,334</u>	<u>71,881</u>	<u>-</u>	<u>12,937</u>	<u>3,090,662</u>
<u>\$ 314,131</u>	<u>\$ 11,334</u>	<u>\$ 72,266</u>	<u>\$ -</u>	<u>\$ 12,868</u>	<u>\$ 3,099,367</u>

CITY OF SCHERTZ, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Special Revenue Funds			
	Hotel Occupancy Fund	Park Fund	Tree Mitigation	Treasury Forfeiture
REVENUES				
Occupancy Tax	\$ 520,424	\$ -	\$ -	\$ -
Permits and Fees	-	139,000	100,522	-
Service Fees	-	-	-	-
Fines and Fees	-	-	-	13,767
Investment Earnings	28,838	6,848	6,888	33
Miscellaneous	-	-	-	-
TOTAL REVENUES	<u>549,262</u>	<u>145,848</u>	<u>107,410</u>	<u>13,800</u>
EXPENDITURES				
Current:				
General Government	130,328	-	-	-
Public Safety	-	-	-	-
Parks and Recreation	-	17,565	7,518	-
Cultural	-	-	-	-
Administration	67,605	-	-	-
Capital Outlay	8,255	121,934	-	7,349
TOTAL EXPENDITURES	<u>206,188</u>	<u>139,499</u>	<u>7,518</u>	<u>7,349</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>343,074</u>	<u>6,349</u>	<u>99,892</u>	<u>6,451</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	343,074	6,349	99,892	6,451
Fund Balances, Beginning	<u>1,503,873</u>	<u>367,812</u>	<u>331,913</u>	<u>21,015</u>
Fund Balances, Ending	<u>\$ 1,846,947</u>	<u>\$ 374,161</u>	<u>\$ 431,805</u>	<u>\$ 27,466</u>

Special Revenue Funds

Justice Forfeiture	State Forfeiture	Library Advisory Board	Historical Committee Fund	Totals
\$ -	\$ -	\$ -	\$ -	\$ 520,424
-	-	-	-	239,522
-	-	18,863	756	19,619
167,347	-	-	-	181,114
4,247	64	1,207	-	48,125
-	-	1	3	4
<u>171,594</u>	<u>64</u>	<u>20,071</u>	<u>759</u>	<u>1,008,808</u>
-	-	-	1,897	132,225
10,152	-	-	-	10,152
-	-	-	-	25,083
-	-	16,058	-	16,058
-	-	-	-	67,605
<u>141,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>279,434</u>
<u>152,048</u>	<u>-</u>	<u>16,058</u>	<u>1,897</u>	<u>530,557</u>
<u>19,546</u>	<u>64</u>	<u>4,013</u>	<u>(1,138)</u>	<u>478,251</u>
-	-	-	4,806	4,806
<u>(86,219)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(86,219)</u>
<u>(86,219)</u>	<u>-</u>	<u>-</u>	<u>4,806</u>	<u>(81,413)</u>
(66,673)	64	4,013	3,668	396,838
<u>380,804</u>	<u>11,270</u>	<u>67,868</u>	<u>9,269</u>	<u>2,693,824</u>
<u>\$ 314,131</u>	<u>\$ 11,334</u>	<u>\$ 71,881</u>	<u>\$ 12,937</u>	<u>\$ 3,090,662</u>

CITY OF SCHERTZ, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
CAPITAL RECOVERY – AREA 1
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR 2017)

	Budgeted Amounts		2018	Variance with	2017
	Original	Final	Actual	Final Budget- Positive (Negative)	Actual
			Amounts		Amounts
REVENUES					
Investment Earnings	\$ -	\$ -	\$ 329	\$ 329	\$ -
Miscellaneous	-	-	60,793	60,793	-
TOTAL REVENUES	-	-	61,122	61,122	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-
Net Change in Fund Balance	-	-	61,122	61,122	-
FUND BALANCE, BEGINNING	-	-	-	-	-
FUND BALANCE, ENDING	\$ -	\$ -	\$ 61,122	\$ 61,122	\$ -

CITY OF SCHERTZ, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HOTEL OCCUPANCY FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR 2017)

	Budgeted Amounts		2018 Actual Amounts	Variance with Final Budget- Positive (Negative)	2017 Actual Amounts
	Original	Final			
REVENUES					
Occupancy Tax	\$ 550,000	\$ 550,000	\$ 520,424	\$ (29,576)	\$ 499,466
Investment Earnings	13,650	13,650	28,838	15,188	12,295
TOTAL REVENUES	<u>563,650</u>	<u>563,650</u>	<u>549,262</u>	<u>(14,388)</u>	<u>511,761</u>
EXPENDITURES					
Current:					
General Government	191,425	191,425	130,328	61,097	127,545
Administration	67,605	67,605	67,605	-	66,405
TOTAL EXPENDITURES	<u>322,836</u>	<u>322,836</u>	<u>206,188</u>	<u>116,648</u>	<u>193,950</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	<u>240,814</u>	<u>240,814</u>	<u>343,074</u>	<u>102,260</u>	<u>317,811</u>
Net Change in Fund Balance	240,814	240,814	343,074	102,260	317,811
FUND BALANCE, BEGINNING	<u>1,503,873</u>	<u>1,503,873</u>	<u>1,503,873</u>	<u>-</u>	<u>1,186,062</u>
FUND BALANCE, ENDING	<u>\$ 1,744,687</u>	<u>\$ 1,744,687</u>	<u>\$ 1,846,947</u>	<u>\$ 102,260</u>	<u>\$ 1,503,873</u>

CITY OF SCHERTZ, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
PARK FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR 2017)

	Budgeted Amounts		2018	Variance with	2017
	Original	Final	Actual	Final Budget- Positive (Negative)	Actual
			Amounts		Amounts
REVENUES					
Licenses and Permits	\$ 70,000	\$ 70,000	\$ 139,000	\$ 69,000	\$ 98,000
Investment Earnings	3,100	3,100	6,848	3,748	3,716
Miscellaneous	-	-	-	-	-
TOTAL REVENUES	<u>73,100</u>	<u>73,100</u>	<u>145,848</u>	<u>72,748</u>	<u>101,716</u>
EXPENDITURES					
Current:					
Parks and Recreation	10,000	36,900	17,565	19,335	19,487
Capital Outlay	120,000	202,930	121,934	80,996	59,139
TOTAL EXPENDITURES	<u>130,000</u>	<u>239,830</u>	<u>139,499</u>	<u>100,331</u>	<u>78,626</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(56,900)</u>	<u>(166,730)</u>	<u>6,349</u>	<u>(160,381)</u>	<u>23,090</u>
OTHER FINANCING USES					
Transfers In	56,900	166,730	-	166,730	-
TOTAL OTHER FINANCING	<u>56,900</u>	<u>166,730</u>	<u>-</u>	<u>166,730</u>	<u>-</u>
Net Change in Fund Balance	-	-	6,349	6,349	23,090
FUND BALANCE, BEGINNING	<u>367,812</u>	<u>367,812</u>	<u>367,812</u>	<u>-</u>	<u>344,722</u>
FUND BALANCE, ENDING	<u>\$ 367,812</u>	<u>\$ 367,812</u>	<u>\$ 374,161</u>	<u>\$ 6,349</u>	<u>\$ 367,812</u>

CITY OF SCHERTZ, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
TREE MITIGATION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR 2017)

	Budgeted Amounts		2018	Variance with	2017
	Original	Final	Actual	Final Budget- Positive (Negative)	Actual
			Amounts		Amounts
REVENUES					
Licenses and Permits	\$ 72,500	\$ 72,500	\$ 100,522	\$ 28,022	\$ 74,116
Miscellaneous	3,100	3,100	6,888	3,788	3,312
TOTAL REVENUES	<u>75,600</u>	<u>75,600</u>	<u>107,410</u>	<u>31,810</u>	<u>77,428</u>
EXPENDITURES					
Current:					
Parks and Recreation	157,000	157,000	7,518	149,482	85,901
TOTAL EXPENDITURES	<u>157,000</u>	<u>157,000</u>	<u>7,518</u>	<u>149,482</u>	<u>85,901</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(81,400)</u>	<u>(81,400)</u>	<u>99,892</u>	<u>181,292</u>	<u>(8,473)</u>
OTHER FINANCING USES					
Transfers In	81,400	81,400	-	(81,400)	-
TOTAL OTHER FINANCING	<u>81,400</u>	<u>81,400</u>	<u>-</u>	<u>(81,400)</u>	<u>-</u>
Net Change in Fund Balance	-	-	99,892	99,892	(8,473)
FUND BALANCE, BEGINNING	<u>331,913</u>	<u>331,913</u>	<u>331,913</u>	<u>-</u>	<u>340,386</u>
FUND BALANCE, ENDING	<u>\$ 331,913</u>	<u>\$ 331,913</u>	<u>\$ 431,805</u>	<u>\$ 99,892</u>	<u>\$ 331,913</u>

CITY OF SCHERTZ, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
TREASURY FORFEITURES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR 2017)

	Budgeted Amounts		2018	Variance with	2017
	Original	Final	Actual	Final Budget- Positive (Negative)	Actual
			Amounts		Amounts
REVENUES					
Fines and Fees	\$ -	\$ -	\$ 13,767	\$ 13,767	\$ 5,143
Investment Earnings	-	-	33	33	46
TOTAL REVENUES	-	-	13,800	13,800	5,189
EXPENDITURES					
Current:					
Public Safety	-	-	-	-	-
Capital Outlay	-	-	7,349	(7,349)	-
TOTAL EXPENDITURES	-	-	7,349	(7,349)	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	6,451	6,451	5,189
Net Change in Fund Balance	-	-	6,451	6,451	5,189
FUND BALANCE, BEGINNING	21,015	21,015	21,015	-	15,826
FUND BALANCE, ENDING	\$ 21,015	\$ 21,015	\$ 27,466	\$ 6,451	\$ 21,015

CITY OF SCHERTZ, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
JUSTICE FORFEITURES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR 2017)

	Budgeted Amounts		2018	Variance with	2017
	Original	Final	Actual	Final Budget- Positive (Negative)	Actual
			Amounts		Amounts
REVENUES					
Fines and Fees	\$ 81,000	\$ 81,000	\$ 167,347	\$ 86,347	\$ 179,308
Investment Earnings	1,435	1,435	4,247	2,812	2,972
TOTAL REVENUES	<u>82,435</u>	<u>82,435</u>	<u>171,594</u>	<u>89,159</u>	<u>182,280</u>
EXPENDITURES					
Current:					
Public Safety	-	-	10,152	(10,152)	19,418
Capital Outlay	-	-	141,896	(141,896)	24,154
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>152,048</u>	<u>(152,048)</u>	<u>43,572</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>82,435</u>	<u>82,435</u>	<u>19,546</u>	<u>(62,889)</u>	<u>138,708</u>
OTHER SOURCES (USES)					
Transfers Out	-	-	(86,219)	(86,219)	(68,385)
TOTAL OTHER SOURCES	<u>-</u>	<u>-</u>	<u>(86,219)</u>	<u>(86,219)</u>	<u>(68,385)</u>
Net Change in Fund Balance	82,435	82,435	(66,673)	(149,108)	70,323
FUND BALANCE, BEGINNING	<u>380,804</u>	<u>380,804</u>	<u>380,804</u>	<u>-</u>	<u>310,481</u>
FUND BALANCE, ENDING	<u>\$ 463,239</u>	<u>\$ 463,239</u>	<u>\$ 314,131</u>	<u>\$ (149,108)</u>	<u>\$ 380,804</u>

CITY OF SCHERTZ, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
STATE FORFEITURES FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR 2017)

	Budgeted Amounts		2018	Variance with	2017
	Original	Final	Actual	Final Budget- Positive (Negative)	Actual
REVENUES			Amounts		Amounts
Fines and Fees	\$ -	\$ -	\$ -	\$ -	\$ 11,205
Investment Earnings	-	-	64	64	28
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>64</u>	<u>64</u>	<u>11,233</u>
EXPENDITURES					
Current:					
Public Safety	-	-	-	-	5,034
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,234</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>64</u>	<u>64</u>	<u>(1)</u>
Net Change in Fund Balance	-	-	64	64	(1)
FUND BALANCE, BEGINNING	<u>11,270</u>	<u>11,270</u>	<u>11,270</u>	<u>-</u>	<u>11,271</u>
FUND BALANCE, ENDING	<u>\$ 11,270</u>	<u>\$ 11,270</u>	<u>\$ 11,334</u>	<u>\$ 64</u>	<u>\$ 11,270</u>

CITY OF SCHERTZ, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
LIBRARY ADVISORY BOARD
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR 2017)

	Budgeted Amounts		2018 Actual Amounts	Variance with Final Budget- Positive (Negative)	2017 Actual Amounts
	Original	Final			
REVENUES					
Service Fees	\$ 22,000	\$ 22,000	\$ 18,863	\$ (3,137)	\$ 23,381
Investment Earnings	200	200	1,207	1,007	516
Miscellaneous	500	500	1	(499)	108
TOTAL REVENUES	<u>22,700</u>	<u>22,700</u>	<u>20,071</u>	<u>(2,629)</u>	<u>24,005</u>
EXPENDITURES					
Current:					
Cultural	22,500	20,900	16,058	4,842	19,878
TOTAL EXPENDITURES	<u>22,500</u>	<u>20,900</u>	<u>16,058</u>	<u>4,842</u>	<u>19,878</u>
Net Change in Fund Balance	200	1,800	4,013	2,213	4,127
FUND BALANCE, BEGINNING	<u>67,868</u>	<u>67,868</u>	<u>67,868</u>	<u>-</u>	<u>63,741</u>
FUND BALANCE, ENDING	<u>\$ 68,068</u>	<u>\$ 69,668</u>	<u>\$ 71,881</u>	<u>\$ 2,213</u>	<u>\$ 67,868</u>

CITY OF SCHERTZ, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
HISTORICAL COMMITTEE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018
(WITH COMPARATIVE ACTUAL TOTALS FOR 2017)

	Budgeted Amounts		2018 Actual Amounts	Variance with Final Budget- Positive (Negative)	2017 Actual Amounts
	Original	Final			
REVENUES					
Sale of Merchandise	\$ 1,000	\$ 1,000	\$ 756	\$ (244)	499
Miscellaneous	-	-	3	3	-
TOTAL REVENUES	<u>1,000</u>	<u>1,000</u>	<u>759</u>	<u>(241)</u>	<u>499</u>
EXPENDITURES					
Current					
General Government	11,750	11,750	1,897	9,853	2,909
TOTAL EXPENDITURES	<u>11,750</u>	<u>11,750</u>	<u>1,897</u>	<u>9,853</u>	<u>2,909</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,750)</u>	<u>(10,750)</u>	<u>(1,138)</u>	<u>9,612</u>	<u>(2,410)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	10,750	10,750	4,806	(5,944)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,750</u>	<u>10,750</u>	<u>4,806</u>	<u>(5,944)</u>	<u>-</u>
Net Change in Fund Balance	-	-	3,668	3,668	(2,410)
FUND BALANCE, BEGINNING	<u>9,269</u>	<u>9,269</u>	<u>9,269</u>	<u>-</u>	<u>11,679</u>
FUND BALANCE, ENDING	<u>\$ 9,269</u>	<u>\$ 9,269</u>	<u>\$ 12,937</u>	<u>\$ 3,668</u>	<u>\$ 9,269</u>

STATISTICAL SECTION

This part of the City of Schertz's annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends (Tables 1 through 4)

Net Position by Component

Change in Net Position

Fund Balances, Governmental Funds

Changes in Fund Balances, Governmental Funds

These schedules contain trend information to help reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity (Tables 5 through 12)

Tax Revenues by Source, Governmental Funds

Total Water and Sewer Consumption and Rates

Principal Water and Sewer Consumers

Assessed Value and Estimated Actual Value of Taxable Property

Direct and Overlapping Property Tax Rates

Principal Property Taxpayers

Property Tax Levies and Collections

Taxable Assessed Value

These schedules contain information to help readers assess the factors affecting the City's ability to generate its property and sales tax.

Debt Capacity (Tables 13 through 17)

Ratios of Outstanding Debt by Type

Ratios of General Bonded Debt Outstanding

Direct and Overlapping Governmental Activities Debt

Debt Margin Information

Pledged Revenue Coverage

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information (Tables 18 through 19)

Demographic and Economic Statistics

Principal Employers

These schedules offer demographic and economic indicators to help the reader understand how the City's financial activities take place and to help make comparisons over time and with other governments

Operating Information (Tables 20 through 22)

Full-time Equivalent City Government Employees by Function

Operating Indicators by Function/Program

Capital Asset Statistics by Function/Program

These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.

CITY OF SCHERTZ, TEXAS
NET POSITION, BY COMPONENT
LAST TEN FISCAL YEARS

	Fiscal Year			
	2009	2010	2011	2012
<i>Governmental Activities</i>				
Net Investment in Capital Assets	\$ 57,324,482	\$ 54,010,139	\$ 55,415,699	\$ 56,616,809
Restricted	1,170,786	897,324	2,089,971	1,917,098
Unrestricted	3,650,287	7,548,859	7,370,101	8,907,326
<i>Total Governmental Activities</i>				
<i>Net Position</i>	<u>\$ 62,145,555</u>	<u>\$ 62,456,322</u>	<u>\$ 64,875,771</u>	<u>\$ 67,441,233</u>
<i>Business-Type Activities</i>				
Net Investment in Capital Assets	\$ 50,047,301	\$ 50,778,490	\$ 51,838,589	\$ 50,161,157
Restricted	-	-	-	-
Unrestricted	3,633,244	4,217,098	7,441,722	11,577,645
<i>Total Business-Type Activities</i>				
<i>Net Position</i>	<u>\$ 53,680,545</u>	<u>\$ 54,995,588</u>	<u>\$ 59,280,311</u>	<u>\$ 61,738,802</u>
<i>Primary Government</i>				
Net Investment in Capital Assets	\$ 107,371,783	\$ 104,788,629	\$ 107,254,288	\$ 106,777,966
Restricted	1,170,786	897,324	2,089,971	1,917,098
Unrestricted	7,283,531	11,765,957	14,811,823	20,484,971
<i>Total Primary Government Net Position</i>	<u>\$ 115,826,100</u>	<u>\$ 117,451,910</u>	<u>\$ 124,156,082</u>	<u>\$ 129,180,035</u>

Note – GASB Statement No. 68 has been prospectively implemented in year-end 2015.

TABLE 1

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ 57,543,618	\$ 62,792,671	\$ 68,125,738	\$ 74,237,004	\$ 84,537,238	\$ 89,266,885
7,788,354	10,401,728	13,343,280	17,095,325	20,437,116	23,391,047
6,645,418	8,613,239	1,640,519	2,231,341	1,673,567	2,351,236
<u>\$ 71,977,390</u>	<u>\$ 81,807,638</u>	<u>\$ 83,109,537</u>	<u>\$ 93,563,670</u>	<u>\$ 106,647,921</u>	<u>\$ 115,009,168</u>
\$ 53,071,836	\$ 53,674,437	\$ 59,625,205	\$ 64,210,231	\$ 70,361,035	\$ 64,871,629
-	-	-	-	-	-
11,902,282	16,450,988	14,243,922	15,737,470	20,781,291	33,497,197
<u>\$ 64,974,118</u>	<u>\$ 70,125,425</u>	<u>\$ 73,869,127</u>	<u>\$ 79,947,701</u>	<u>\$ 91,142,326</u>	<u>\$ 98,368,826</u>
\$ 110,615,454	\$ 116,467,108	\$ 127,750,943	\$ 138,447,235	\$ 154,898,273	\$ 154,138,514
7,788,354	10,401,728	13,343,280	17,095,325	20,437,116	23,391,047
18,547,700	25,064,227	15,884,441	17,968,811	22,454,116	35,848,433
<u>\$ 136,951,508</u>	<u>\$ 151,933,063</u>	<u>\$ 156,978,664</u>	<u>\$ 173,511,371</u>	<u>\$ 197,789,505</u>	<u>\$ 213,377,994</u>

CITY OF SCHERTZ, TEXAS
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS

	Fiscal Year			
	2009	2010	2011	2012
Expenses				
<i>Governmental Activities</i>				
General Government	\$ 7,987,977	\$ 7,892,516	\$ 8,112,954	\$ 7,802,092
Public Safety	7,755,056	7,897,298	8,390,740	9,103,676
Public Environment	2,740,755	2,966,642	3,152,119	3,586,087
Parks and Recreation	1,193,525	1,593,075	1,673,098	1,584,605
Cultural	769,928	809,323	876,339	916,967
Health	377,125	345,455	374,516	357,658
Administration	734,584	1,084,430	1,321,055	1,117,044
Interest and Other Fees	1,818,984	2,230,452	2,251,472	2,302,912
<i>Total Governmental Activities Expenses</i>	<u>23,377,934</u>	<u>24,819,191</u>	<u>26,152,293</u>	<u>26,771,041</u>
<i>Business-Type Activities</i>				
Water and Sewer	13,568,065	14,434,709	15,280,871	16,349,967
EMS	3,365,544	3,690,007	3,659,031	3,758,425
<i>Total Business-Type Activities</i>	<u>16,933,609</u>	<u>18,124,716</u>	<u>18,939,902</u>	<u>20,108,392</u>
Total Primary Government Expenses	<u>\$ 40,311,543</u>	<u>\$ 42,943,907</u>	<u>\$ 45,092,195</u>	<u>\$ 46,879,433</u>
Program Revenues				
<i>Governmental Activities</i>				
Charges for Service:				
General Government	\$ 1,720,279	\$ 1,905,600	\$ 1,495,563	\$ 2,286,488
Public Safety	1,481,004	1,986,536	2,815,029	2,216,385
Parks and Recreation	273,917	536,609	524,443	541,512
Cultural	219,029	265,714	228,242	279,267
Health	33,930	36,728	39,743	36,746
Operating Grants and Contributions	1,044,884	587,643	717,105	764,997
Capital Grants and Contributions	3,023,377	1,276,465	2,998,115	1,178,573
<i>Total Governmental Activities</i>				
<i>Program Revenues</i>	<u>7,796,420</u>	<u>6,595,295</u>	<u>8,818,240</u>	<u>7,303,968</u>
<i>Business-Type Activities</i>				
Charges for Service:				
Water and Sewer	14,668,137	15,147,332	17,073,075	17,411,568
EMS	2,889,518	3,061,414	3,564,852	3,561,114
Capital Grants and Contributions	2,241,726	973,437	2,175,889	828,853
<i>Total Business-Type Activities</i>				
<i>Program Revenues</i>	<u>19,799,381</u>	<u>19,182,183</u>	<u>22,813,816</u>	<u>21,801,535</u>
Total Primary Government				
Program Revenues	<u>\$ 27,595,801</u>	<u>\$ 25,777,478</u>	<u>\$ 31,632,056</u>	<u>\$ 29,105,503</u>

Note – Years 2009-2014 have not been restated for the adoption of GASB Statement No. 68. Years 2009-20017 have not been restated for the adoption of GASB Statement No. 75.

TABLE 2

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ 7,066,087	\$ 6,958,530	\$ 6,443,227	\$ 6,557,778	\$ 6,253,926	\$ 7,421,918
9,567,595	10,025,703	10,836,712	12,141,968	13,061,120	13,899,278
3,622,834	3,740,538	3,876,644	4,147,653	4,460,540	4,930,723
1,807,559	1,807,136	2,164,604	2,034,964	2,859,974	2,707,292
907,676	870,159	892,194	954,871	1,004,747	1,042,085
344,647	407,114	470,468	570,204	776,494	724,780
1,180,656	1,942,312	1,845,877	1,954,276	3,052,102	3,067,983
3,340,951	2,352,856	2,226,635	2,240,783	2,355,714	2,125,687
<u>27,838,005</u>	<u>28,104,348</u>	<u>28,756,361</u>	<u>30,602,497</u>	<u>33,824,617</u>	<u>35,919,746</u>
16,954,871	17,762,116	18,440,959	20,269,111	21,346,078	23,579,854
3,959,445	4,268,125	4,719,526	5,004,110	6,006,178	6,110,407
<u>20,914,316</u>	<u>22,030,241</u>	<u>23,160,485</u>	<u>25,273,221</u>	<u>27,352,256</u>	<u>29,690,261</u>
<u>\$ 48,752,321</u>	<u>\$ 50,134,589</u>	<u>\$ 51,916,846</u>	<u>\$ 55,875,718</u>	<u>\$ 61,176,873</u>	<u>\$ 65,610,007</u>
\$ 2,230,800	\$ 1,974,637	\$ 1,840,547	\$ 1,507,252	\$ 874,737	\$ 1,013,698
2,516,547	2,536,476	2,603,476	2,415,537	4,131,548	4,104,911
721,222	917,639	794,003	788,727	544,460	640,231
305,932	309,897	325,178	326,079	330,412	313,668
38,149	32,429	26,744	30,308	29,742	27,930
234,084	220,264	336,252	342,485	552,878	776,942
<u>1,531,740</u>	<u>5,756,456</u>	<u>5,509,530</u>	<u>6,227,664</u>	<u>10,043,483</u>	<u>4,744,489</u>
<u>7,578,474</u>	<u>11,747,798</u>	<u>11,435,730</u>	<u>11,638,052</u>	<u>16,507,260</u>	<u>11,621,869</u>
17,696,327	19,147,872	20,700,369	22,003,794	25,390,713	27,099,237
4,459,600	4,533,753	4,415,126	5,921,223	6,366,894	6,092,559
<u>1,301,235</u>	<u>2,809,110</u>	<u>4,158,552</u>	<u>2,831,126</u>	<u>6,111,474</u>	<u>3,132,348</u>
<u>23,457,162</u>	<u>26,490,735</u>	<u>29,274,047</u>	<u>30,756,143</u>	<u>37,869,081</u>	<u>36,324,144</u>
<u>\$ 31,035,636</u>	<u>\$ 38,238,533</u>	<u>\$ 40,709,777</u>	<u>\$ 42,394,195</u>	<u>\$ 54,376,341</u>	<u>\$ 47,946,013</u>

CITY OF SCHERTZ, TEXAS
CHANGE IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS

	Fiscal Year			
	2009	2010	2011	2012
Net (Expenses) Revenue				
Governmental Activities	\$ (15,581,514)	\$ (18,223,896)	\$ (17,334,053)	\$ (19,467,073)
Business-Type Activities	2,865,772	1,057,467	3,873,914	1,693,143
Total Primary Government Net Expenses	<u>\$ (12,715,742)</u>	<u>\$ (17,166,429)</u>	<u>\$ (13,460,139)</u>	<u>\$ (17,773,930)</u>
Governmental Revenues and Other Changes in Net Position				
<i>Governmental Activities</i>				
Taxes:				
Ad Valorem	\$ 8,980,102	\$ 9,715,645	\$ 10,280,768	\$ 11,298,204
Sales	6,017,782	6,240,749	7,054,394	7,968,212
Franchise Fees	1,462,199	1,448,620	1,542,046	1,647,712
Hotel/Motel	305,073	348,147	391,181	470,290
Mixed Drink	31,790	32,144	33,630	28,586
Bingo	5,105	4,651	2,173	-
Unrestricted Investment Earnings	364,648	117,776	48,235	60,265
Miscellaneous	84,748	611,510	316,840	621,560
Transfers	1,060,607	15,421	84,235	(62,294)
Total Governmental Activities	<u>18,312,054</u>	<u>18,534,663</u>	<u>19,753,502</u>	<u>22,032,535</u>
<i>Business-Type Activities</i>				
Interest and Investment Earnings	128,233	36,824	37,950	36,409
Miscellaneous	110,516	236,173	457,094	666,645
Transfers	(1,060,607)	(15,421)	(84,235)	62,294
Total Business-Type Activities	<u>(821,858)</u>	<u>257,576</u>	<u>410,809</u>	<u>765,348</u>
Total Primary Government	<u>\$ 17,490,196</u>	<u>\$ 18,792,239</u>	<u>\$ 20,164,311</u>	<u>\$ 22,797,883</u>
Changes In Net Position				
Government Activities	\$ 2,730,540	\$ 310,767	\$ 2,419,449	\$ 2,565,462
Business-Type Activities	2,043,914	1,315,043	4,284,723	2,458,491
Total Primary Government	<u>\$ 4,774,454</u>	<u>\$ 1,625,810</u>	<u>\$ 6,704,172</u>	<u>\$ 5,023,953</u>

Note – Years 2009-2014 have not been restated for the adoption of GASB Statement No. 68. Years 2009-20017 have not been restated for the adoption of GASB Statement No. 75.

TABLE 2 (Continued)

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ (20,259,531)	\$ (16,356,550)	\$ (17,320,631)	\$ 18,964,445	\$ (17,317,357)	\$ (24,297,877)
2,542,846	4,460,494	6,113,562	5,482,922	10,516,825	6,633,883
<u>\$ (17,716,685)</u>	<u>\$ (11,896,056)</u>	<u>\$ (11,207,069)</u>	<u>\$ 24,447,367</u>	<u>\$ (6,800,532)</u>	<u>\$ (17,663,994)</u>
\$ 12,359,146	\$ 12,794,172	\$ 14,139,037	\$ 15,131,997	\$ 16,166,006	\$ 17,018,950
9,637,097	10,553,382	10,315,125	10,921,489	10,844,503	12,668,555
1,681,079	2,073,162	2,263,783	2,250,815	2,208,373	2,393,182
503,267	552,570	563,734	544,871	499,466	520,424
30,421	39,917	43,656	43,073	42,699	43,395
-	-	-	-	-	-
54,270	43,279	56,820	187,847	448,408	909,985
505,268	180,316	197,881	309,275	182,754	283,496
25,140	(50,000)	(42,235)	29,211	9,399	19,186
<u>24,795,688</u>	<u>26,186,798</u>	<u>27,537,801</u>	<u>29,418,578</u>	<u>30,401,608</u>	<u>33,857,173</u>
53,089	31,810	47,728	102,642	211,466	532,367
664,521	609,003	344,731	522,221	475,733	453,374
(25,140)	50,000	42,235	(29,211)	(9,399)	(19,186)
<u>692,470</u>	<u>690,813</u>	<u>434,694</u>	<u>595,652</u>	<u>677,800</u>	<u>966,555</u>
<u>\$ 25,488,158</u>	<u>\$ 26,877,611</u>	<u>\$ 27,972,495</u>	<u>\$ 30,014,230</u>	<u>\$ 31,079,408</u>	<u>\$ 34,823,728</u>
\$ 4,536,157	\$ 9,830,248	\$ 10,217,170	\$ 10,454,133	\$ 13,084,251	\$ 9,559,296
3,235,316	5,151,307	6,548,256	6,078,574	11,194,625	7,600,438
<u>\$ 7,771,473</u>	<u>\$ 14,981,555</u>	<u>\$ 16,765,426</u>	<u>\$ 16,532,707</u>	<u>\$ 24,278,876</u>	<u>\$ 17,159,734</u>

CITY OF SCHERTZ, TEXAS
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year			
	2009	2010	2011	2012
Nonspendable Fund Balance:				
Inventory	\$ 44,217	\$ 46,473	\$ 43,504	\$ 63,556
Prepaid Items	-	-	-	2,367
Note Receivable	-	150,000	120,080	120,080
Total Nonspendable Fund Balance	44,217	196,473	163,584	186,003
Restricted Fund Balance:				
Police and Public Safety	355,451	421,265	403,799	338,118
Municipal Court	332,117	402,744	459,244	527,513
PEG Capital Fees	-	-	317,453	409,870
Capital Improvement	14,342,553	3,914,323	10,219,300	17,104,595
Debt Service	444,369	286,215	117,250	227,674
Tourism Development	180,710	250,379	301,517	390,561
Tree Mitigation	191,834	164,424	173,999	217,600
Parks	120,501	79,317	84,329	90,718
Historical Committee & Library	163,661	200,359	231,686	65,409
Economic Development Corporation	2,543,010	3,548,067	3,394,850	4,366,005
Animal Control	-	-	-	-
Veterans	-	-	-	-
Scholarships	-	-	-	-
Total Restricted Fund Balance	18,674,206	9,267,093	15,703,427	23,738,063
Committed Fund Balance:				
Capital Improvement	-	-	-	-
Total Assigned Fund Balance	-	-	-	-
Assigned Fund Balance:				
Property Replacement	201,850	202,341	202,723	322,656
Special Events	62,263	142,465	93,447	92,555
Capital Improvement	-	-	162,113	243,546
Recycling	-	-	-	-
Historical Committee	10,149	9,940	9,940	-
Youth Activities	-	-	-	11,090
Total Assigned Fund Balance	274,262	354,746	468,223	669,847
Unassigned Fund Balance	1,209,451	1,372,779	1,899,105	2,560,667
Total Governmental Funds	\$ 20,202,136	\$ 11,191,091	\$ 18,234,339	\$ 27,154,580

TABLE 3

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ 50,768	\$ 88,518	\$ 101,084	\$ 107,529	\$ 98,263	\$ 94,876
754,443	21,735	16,000	112,974	-	-
120,080	-	-	-	-	-
925,291	110,253	117,084	220,503	98,263	94,876
496,890	529,264	494,337	555,722	514,931	454,773
646,422	628,459	683,558	714,609	728,350	728,350
456,175	489,509	509,535	577,590	638,506	723,353
15,360,800	9,600,028	8,924,587	11,665,693	16,915,997	16,117,887
517,199	625,435	847,178	1,311,577	1,450,082	1,099,858
470,250	501,996	848,969	1,186,062	1,503,873	1,846,947
157,659	359,205	331,149	340,386	331,913	431,805
136,647	304,655	341,551	441,606	367,812	374,161
77,554	78,098	76,787	75,420	77,137	84,818
6,022,128	7,792,578	9,821,747	12,227,179	15,069,421	17,811,968
-	-	-	18,667	35,660	35,660
-	-	-	4,985	4,796	4,796
-	54,176	60,944	63,048	77,458	84,989
24,341,724	20,963,403	22,940,342	29,182,544	37,715,936	39,799,365
165,000	31,718	-	342,519	454,376	454,376
165,000	31,718	-	342,519	454,376	454,376
456,034	694,916	785,005	752,503	854,198	854,198
99,770	31,177	6,657	6,743	-	-
145,167	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
700,971	726,093	791,662	759,246	854,198	854,198
4,206,734	5,587,262	7,280,240	8,509,467	9,976,169	12,548,013
\$ 30,339,720	\$ 27,418,729	\$ 31,129,328	\$ 39,014,279	\$ 49,098,942	\$ 53,750,828

CITY OF SCHERTZ, TEXAS
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year			
	2009	2010	2011	2012
REVENUES				
Taxes	\$ 16,786,590	\$ 17,811,547	\$ 19,309,675	\$ 21,401,991
Permits and Fees	822,105	1,160,197	1,776,292	1,363,461
Service Fees	973,781	1,492,130	1,645,489	1,547,007
Fines and Fees	1,517,821	1,655,183	1,452,610	2,027,613
Intergovernmental	1,444,966	570,386	1,216,211	1,000,413
Other Revenue	1,066,097	1,161,182	603,498	969,921
TOTAL REVENUES	22,611,360	23,850,625	26,003,775	28,310,406
EXPENDITURES				
Current:				
General Government	6,765,315	6,989,561	7,164,667	7,094,834
Public Safety	7,235,501	7,409,720	7,885,119	8,690,849
Public Environment	884,158	816,939	846,150	976,327
Parks and Recreation	869,166	1,178,455	1,195,171	1,398,692
Cultural	821,048	872,668	937,611	845,124
Health	348,448	331,860	360,746	346,318
Administration	941,675	1,251,368	1,506,831	1,249,557
Capital Outlay	14,963,950	11,347,876	2,956,511	1,299,843
Debt Service:				
Principal	4,816,928	1,893,086	2,371,070	2,704,898
Interest and Fiscal Charges	1,987,384	2,183,852	2,066,221	2,313,510
Bond Issue Costs	191,066	20,000	244,237	254,971
TOTAL EXPENDITURES	39,824,639	34,295,385	27,534,334	27,174,923
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(17,213,279)	(10,444,760)	(1,530,559)	1,135,483
OTHER FINANCING				
SOURCES (USES)				
Bonds & Debt Issuances	9,681,678	1,418,294	8,206,572	14,370,000
Refunding Bond Issuance	-	-	-	-
Premium (Discount) on Bond Issue	-	-	283,000	175,473
Payment to Refund Agent	-	-	-	(6,698,421)
Transfers In	2,778,593	242,539	348,846	139,635
Transfers (Out)	(1,717,986)	(227,118)	(264,611)	(201,929)
TOTAL OTHER FINANCING	10,742,285	1,433,715	8,573,807	7,784,758
NET CHANGE IN FUND BALANCE	\$ (6,470,994)	\$ (9,011,045)	\$ 7,043,248	\$ 8,920,241
Debt Service as a percentage of Noncapital Expenditures	26.1%	17.7%	17.4%	19.5%

TABLE 4

Fiscal Year					
2013	2014	2015	2016	2017	2018
\$ 24,181,863	\$ 26,021,730	\$ 27,348,297	\$ 28,865,727	\$ 29,720,578	\$ 32,632,702
1,609,954	1,805,047	1,731,302	1,493,336	2,540,045	2,557,056
1,739,387	1,763,964	1,797,151	1,789,321	2,132,299	2,159,193
1,927,744	1,750,311	1,534,588	1,441,474	1,217,621	1,049,989
492,332	221,769	393,607	401,494	397,073	609,131
767,110	671,731	689,805	1,741,436	1,897,153	1,761,285
30,718,390	32,234,552	33,494,750	35,732,788	37,904,769	40,769,356
6,311,276	5,981,439	5,582,441	5,657,998	5,394,918	6,327,133
9,113,840	9,409,894	10,158,401	11,048,767	11,870,636	12,728,222
951,528	1,012,607	952,663	1,007,326	1,128,979	1,136,052
1,412,329	1,338,232	1,658,197	1,528,356	1,885,915	1,697,872
840,595	815,691	821,146	869,162	921,870	955,153
341,961	394,918	404,008	480,175	672,934	628,054
1,289,078	2,270,041	2,056,646	2,015,573	2,912,855	3,015,239
3,277,397	8,000,467	2,314,668	10,192,398	5,492,196	7,708,625
3,217,325	3,695,597	3,918,008	4,040,975	4,473,174	4,744,116
2,381,171	2,108,610	2,112,746	1,896,911	2,113,679	2,099,190
31,750	165,650	7,992	449,358	214,280	129,417
29,168,250	35,193,146	29,986,916	39,186,999	37,081,436	41,169,073
1,550,140	(2,958,594)	3,507,834	(3,454,211)	823,333	(399,717)
1,635,000	8,583,715	245,000	10,750,000	8,870,000	4,887,829
-	-	-	4,185,000	-	6,035,000
-	686,137	-	590,432	381,931	269,212
-	(9,182,250)	-	(4,215,482)	-	(6,159,623)
788,084	1,243,833	989,120	863,583	438,803	777,487
(788,084)	(1,293,832)	(1,031,355)	(834,371)	(429,404)	(758,302)
1,635,000	37,603	202,765	11,339,162	9,261,330	5,051,603
\$ 3,185,140	\$ (2,920,991)	\$ 3,710,599	\$ 7,884,951	\$ 10,084,663	\$ 4,651,886
21.6%	21.3%	21.3%	20.5%	20.4%	22.2%

CITY OF SCHERTZ, TEXAS
TAX REVENUE BY SOURCE – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

TABLE 5

<u>Fiscal Year</u>	<u>Property</u>	<u>Sales & Use</u>	<u>Franchise</u>	<u>Mixed Beverage</u>	<u>Bingo</u>	<u>Hotel Occupancy</u>	<u>Total Revenue</u>
2018	\$ 17,007,148	\$ 12,668,555	\$ 2,393,182	\$ 43,384	\$ 11	\$ 520,424	\$ 32,632,704
2017	16,125,537	10,844,503	2,208,373	42,668	31	499,466	29,720,578
2016	15,105,480	10,921,489	2,250,815	43,072	1	544,870	28,865,727
2015	14,161,999	10,315,125	2,263,783	43,553	103	563,734	27,348,297
2014	12,802,668	10,553,382	2,073,162	39,917	31	552,570	26,021,730
2013	12,329,999	9,637,097	1,681,079	30,421	-	503,267	24,181,863
2012	11,287,191	7,968,212	1,647,712	28,586	-	470,290	21,401,991
2011	10,286,251	7,054,394	1,542,046	33,630	2,173	391,181	19,309,675
2010	9,737,236	6,240,749	1,448,620	32,144	4,651	348,147	17,811,547
2009	8,964,642	6,017,781	1,462,199	31,790	5,105	305,073	16,786,590

CITY OF SCHERTZ, TEXAS
TOTAL WATER AND SEWER CONSUMPTION AND RATES
LAST TEN FISCAL YEARS

TABLE 6

<u>Fiscal Year Ended September 30,</u>	<u>Total Water & Sewer Consumption (In Gallons)</u>	<u>Water & Sewer Base Rate</u>	<u>Water & Sewer Initial Rate Per 1,000 Gallons</u>
2018	1,583,312,400	\$ 23.89	\$ 2.95
2017	1,583,462,300	23.19	2.86
2016	1,509,250,000	20.89	2.58
2015	1,472,948,300	19.71	2.43
2014	1,543,351,600	19.32	2.39
2013	1,550,039,700	18.94	2.34
2012	1,604,952,300	18.94	2.34
2011	1,676,323,900	18.94	2.34
2010	1,231,376,600	18.94	2.25
2009	1,511,567,900	18.94	2.16

CITY OF SCHERTZ, TEXAS
PRINCIPAL WATER AND SEWER CONSUMERS
CURRENT YEAR AND NINE YEARS AGO

TABLE 7

TAXPAYERS	2018			2008		
	Total Water Consumption (In Gallons)	Rank	Percentage of Total City Water Consumption	Total Water Consumption (In Gallons)	Rank	Percentage of Total City Water Consumption
Caterpillar Inc.	27,845,500	1	1.76%			
Sycamore Creek Apartments	10,266,400	2	0.65%	13,873,200	1	
Beck Readymix Concrete	9,861,900	3	0.62%	4,696,000	5	
Crossvine Master Community	9,411,300	4	0.59%			0.00%
SA WFR Partners, LLC	8,343,300	5	0.53%			
IPT San Antonio Logistics CTR	7,243,200	6	0.46%			0.00%
Pecan Grove TXLLC	7,173,700	7	0.45%			
City of Schertz Ballpark EXP	4,994,000	8	0.32%			
Sebastian Apartments	4,903,600	9	0.31%			
Sysco / Cooling Tower	4,883,800	10	0.31%	3,826,800	9	
Amazon.com.KYDC LLC	4,524,800	11	0.29%	7,620,000	2	1.35%
Hampton-Silverwest- I (H) LLC				6,368,300	3	1.13%
Wal-Mart Supermarket #3391 spk				4,783,900	4	0.85%
Legacy Oaks Apartments				4,270,600	6	0.76%
Val Verde 6561				4,076,800	7	0.72%
Schertz(60232 , Pickrell Park				3,826,800	8	0.68%
WP Murphy Inc					10	0.00%
						0.00%
TOTAL	99,451,500		6.28%	53,342,400		5.49%
Total City Water Consumption	1,583,462,300			563,511,000		

CITY OF SCHERTZ, TEXAS
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS

TABLE 8

Fiscal Year Ended September 30,	Total Taxable Assessed Value	Total Direct Tax Rate
2018	\$ 3,783,027,833	0.4910
2017	3,647,504,903	0.4911
2016	3,375,850,131	0.4911
2015	3,037,267,611	0.4974
2014	2,752,562,574	0.4974
2013	2,600,365,551	0.4999
2012	2,411,270,623	0.4843
2011	2,363,893,708	0.4493
2010	2,342,355,490	0.4342
2009	2,221,073,744	0.4090

Source. Bexar, Comal and Guadalupe County Appraisal Districts

NOTES: Property in the City of Schertz is reassessed every year at estimated actual value. For this reason, assessed value is equal to estimated actual value. Tax rates are per \$100 of assessed value. Total taxable assessed value is before any applicable freeze adjustments.

CITY OF SCHERTZ, TEXAS
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 9

Fiscal Year	City Direct Rates			Overlapping School Districts	
	Basic Rate	Debt Service	Total	Schertz- Cibolo- Universal City ISD	Comal ISD
2018	0.3248	0.1662	0.4910	1.4900	1.3900
2017	0.3168	0.1743	0.4911	1.4700	1.3900
2016	0.3159	0.1752	0.4911	1.4900	1.3900
2015	0.3164	0.1810	0.4974	1.4900	1.3900
2014	0.3010	0.1964	0.4974	1.4900	1.4300
2013	0.2993	0.2006	0.4999	1.4600	1.4300
2012	0.2993	0.1850	0.4843	1.4350	1.4300
2011	0.2993	0.1500	0.4493	1.4350	1.3700
2010	0.2842	0.1500	0.4342	1.4200	1.3100
2009	0.2590	0.1500	0.4090	1.3850	1.3100

Fiscal Year	Overlapping Counties				Comal County	Guadalupe County
	Bexar County	Hospital District	River Authority	Community College District		
2018	0.2928	0.2762	0.0173	0.1492	0.3078	0.3799
2017	0.2928	0.2762	0.0173	0.1492	0.2928	0.3851
2016	0.2929	0.2762	0.0173	0.1492	0.2929	0.3851
2015	0.2929	0.2762	0.0178	0.1492	0.2929	0.3941
2014	0.2782	0.2762	0.0174	0.1492	0.2782	0.3999
2013	0.3052	0.2762	0.0174	0.1416	0.3504	0.4036
2012	0.3269	0.2762	0.0167	0.1416	0.3340	0.4036
2011	0.3269	0.2662	0.0160	0.1359	0.3130	0.3999
2010	0.3269	0.2610	0.0160	0.1359	0.3080	0.3895
2009	0.3269	0.2374	0.0160	0.1346	0.3180	0.3295

Source Bexar, Comal and Guadalupe County Tax Offices

NOTE: Overlapping rates are those of local and county governments that apply within the City of Schertz. Not all overlapping rates apply to all City of Schertz property owners

CITY OF SCHERTZ, TEXAS
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS AGO

TABLE 10

Taxpayer	2018			2009		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Caterpillar Inc.	\$ 145,738,490	1	3.85%			
SYSCO San Antonio, Inc.	105,389,350	2	2.79%			
Amazon.com KYDC, LLC	66,422,573	3	1.76%			
US Real Estate, LP	59,667,065	4	1.58%			
Republic Beverage Co. Distribution	50,525,410	5	1.34%			
GE Oil & Gas	30,427,735	6	0.80%			
WR Lookout Road LLC	29,669,770	7	0.80%			
Shell US Gas & Power LLC	27,111,440	8	0.72%			
SC Schertz LLC	23,650,000	9	0.63%			
H.E.B. Grocery Co.	23,650,000	10	0.63%	11,849,626	6	0.53%
San Antonio MTA LP				23,049,000	1	1.04%
AOH Vantage at Schertz LLC				16,884,584	2	0.76%
EM Limited Partnership				15,880,110	3	0.71%
Sprint Spectrum LP				15,461,600	4	0.70%
Walmart Real Estate Business Trust				14,529,843	5	0.65%
Eye Care Centers of America, Inc				11,298,734	7	0.51%
Lowe's Home Center Inc.				9,258,951	8	0.42%
Prologis North American Properties				9,104,240	9	0.41%
Atlantic Financial Group, Ltd.				8,408,771	10	0.38%
TOTALS	<u>\$ 562,251,833</u>		<u>14.88%</u>	<u>\$ 135,725,459</u>		<u>6.11%</u>
TOTAL TAXABLE ASSESSED VALUE	<u>\$ 3,783,027,833</u>			<u>\$ 2,221,073,744</u>		

Source: Bexar, Comal and Guadalupe County Appraisal Districts

CITY OF SCHERTZ, TEXAS
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 11

Fiscal Year Ended September 30,	Taxes Levied for the Fiscal Year	Collected Within Fiscal Year of Levy		Collections In Subsequent Years	Total Collections To Date	
		Amount	% of Levy		Amount	% of Levy
2018	\$ 18,010,824	\$ 17,899,825	99.38%	\$ -	\$ 17,899,825	99.38%
2017	17,356,822	17,241,556	99.34%	72,675	17,314,231	99.75%
2016	16,238,180	16,160,248	99.52%	57,835	16,218,083	99.88%
2015	14,793,867	14,738,760	99.63%	44,730	14,783,490	99.93%
2014	13,383,759	13,297,258	99.35%	68,412	13,365,670	99.86%
2013	12,536,540	12,455,336	99.35%	71,432	12,526,768	99.92%
2012	11,239,572	11,159,974	99.29%	71,740	11,231,714	99.93%
2011	9,978,430	9,895,240	99.17%	74,770	9,970,010	99.92%
2010	9,639,945	9,559,899	99.17%	74,503	9,634,402	99.94%
2009	8,800,927	8,703,978	98.90%	92,246	8,796,224	99.95%

Source: Guadalupe County Tax Office

CITY OF SCHERTZ, TEXAS
TAXABLE ASSESSED VALUE
LAST TEN FISCAL YEARS
(UNAUDITED)

TABLE 12

Fiscal Year Ended September 30,	Taxable Value January 1,	Residential Property	Commercial Property	Tax-Exempt Property	Other Property	Total Taxable Assessed Value*	Total Direct Tax Rate
2018	2017	\$ 2,049,067,806	\$ 2,344,365,139	\$ (757,265,921)	\$ 146,860,809	\$ 3,783,027,833	0.4910
2017	2016	1,895,085,016	2,269,590,522	(649,173,041)	132,002,406	3,647,504,903	0.4911
2016	2015	1,702,601,947	2,087,223,204	(544,328,535)	130,353,515	3,375,850,131	0.4911
2015	2014	1,568,651,309	1,793,803,709	(460,271,461)	135,084,054	3,037,267,611	0.4974
2014	2013	1,445,731,509	1,540,565,195	(340,747,650)	107,013,520	2,752,562,574	0.4974
2013	2012	1,383,423,359	1,396,349,905	(285,245,142)	105,837,429	2,600,365,551	0.4999
2012	2011	1,337,223,390	1,233,687,039	(262,591,896)	102,952,090	2,411,270,623	0.4843
2011	2010	1,272,970,256	1,253,600,729	(280,015,063)	117,337,786	2,363,893,708	0.4493
2010	2009	1,234,950,439	1,237,284,878	(251,217,268)	121,337,441	2,342,355,490	0.4342
2009	2008	1,096,587,777	1,191,387,341	(248,554,582)	192,628,968	2,221,073,744	0.4090

**Taxable Assessed Value is before any applicable freeze adjustments.*

Source: Bexar, Comal, and Guadalupe County Appraisal Districts.

CITY OF SCHERTZ, TEXAS
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities					
	General Obligation Bonds	Certificates of Obligation	Tax Notes	Capital Lease	Revenue Bonds	Certificates of Obligation
2018	\$ 52,752,896	\$ 13,636,966	\$ 715,000	\$ 34,264	\$ -	\$ 13,211,178
2017	56,613,614	9,011,415	1,230,000	25,147	-	8,174,779
2016	56,352,272	4,057,189	1,740,000	58,321	-	8,331,966
2015	53,410,128	277,801	1,210,000	91,495	-	8,946,153
2014	56,487,433	543,934	1,585,000	123,370	-	9,561,204
2013	58,693,750	801,767	2,155,000	22,398	2,215,000	5,048,233
2012	60,878,759	1,581,300	190,000	60,190	2,342,656	5,383,700
2011	48,035,253	8,615,077	250,000	97,188	2,476,681	5,704,200
2010	37,804,450	12,404,034	310,000	133,408	5,436,773	6,149,350
2009	38,773,456	13,326,340	-	-	5,779,949	6,571,150

- NOTES:
- a. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.
 - b. See Table 18 for personal income and population data for the City. These ratios are calculated using personal income and population for the prior calendar year.

TABLE 13

Business-Type Activities

<u>Public Facility Loan</u>	<u>General Obligation Bonds</u>	<u>Capital Lease</u>	<u>Tax Notes</u>	<u>Total Primary Government</u>	<u>Percent of Gross Income</u>	<u>Per Capita</u>
\$ -	\$ 2,127,657	\$ 289,553	\$ 765,000	\$ 83,532,514	5.98%	2,028
-	2,533,626	92,721	1,065,000	75,076,605	6.22%	1,996
-	3,014,595	162,262	1,360,000	75,076,605	6.39%	1,979
-	3,490,564	231,803	1,640,000	69,297,944	5.99%	1,830
-	3,966,533	347,705	65,000	72,680,179	6.35%	1,992
-	2,127,502	-	130,000	71,193,650	6.50%	1,982
-	2,413,471	-	190,000	73,040,076	8.15%	2,117
-	2,684,440	-	250,000	68,112,839	8.01%	2,031
-	-	-	310,000	62,548,015	7.07%	1,923
7,000	-	-	-	64,457,895	7.05%	2,049

CITY OF SCHERTZ, TEXAS
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

TABLE 14

Fiscal Year	General Bonded Debt Outstanding				Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Certificates of Obligation	Available in Debt Service Funds	Total		
2018	\$ 54,880,553	\$ 13,636,966	\$ (809,427)	\$ 67,708,092	1.79%	1,644
2017	59,147,240	9,011,415	(517,199)	67,641,456	1.85%	1,714
2016	59,366,867	4,057,189	(227,674)	63,196,382	1.87%	1,666
2015	56,900,692	277,801	(117,250)	57,061,243	1.88%	1,507
2014	60,453,966	543,934	(286,215)	60,711,685	2.21%	1,664
2013	60,821,252	801,767	(444,369)	61,178,650	2.35%	1,703
2012	63,292,230	1,581,300	(429,289)	64,444,241	2.67%	1,868
2011	50,719,693	8,615,077	(556,884)	58,777,886	2.49%	1,752
2010	37,804,450	12,404,034	(347,739)	49,860,745	2.13%	1,533
2009	38,773,456	13,326,340	(263,740)	51,836,056	2.33%	1,647

NOTE: Details regarding the City's outstanding debt can be found in the notes to the basic financial statements. See Table 8 for the City's property tax value data. City population data can be found in Table 18.

CITY OF SCHERTZ, TEXAS
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
CURRENT YEAR

TABLE 15

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable*	Estimated Share of Overlapping Debt
<i>Debt repaid with property taxes:</i>			
Alamo CCD	\$ 488,500,000	0.26%	\$ 1,270,100
Bexar County	1,702,665,000	0.26%	4,426,929
Bexar County Hospital District	876,814,000	0.26%	2,279,716
Comal County	122,864,914	5.02%	6,167,819
Comal ISD	767,165,107	7.02%	53,854,991
Guadalupe County	13,655,000	0.21%	28,170
Schertz-Cibolo-Universal ISD	418,156,092	49.49%	<u>206,945,449</u>
Subtotal, Overlapping Debt			274,973,174
City Governmental Activities Direct Debt			<u>67,104,862</u>
TOTAL NET OVERLAPPING DEBT			<u><u>\$ 342,078,036</u></u>

NOTES: The overlapping debt was received from the Municipal Advisory Council of Texas. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.

Overlapping debt is the proportionate share of the debts of local jurisdictions located wholly or in part within the limits of the City of Schertz. This schedule is intended to demonstrate the total debt that the City of Schertz property tax payers will be expected to repay. The amount of debt applicable to the City of Schertz is computed by (a) determining what portion of total assessed value of the overlapping jurisdiction lies within the limits of the City and (b) applying this percentage to the total governmental activities debt of the overlapping jurisdiction.

CITY OF SCHERTZ, TEXAS
DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

TABLE 16

Assessed Value, 2017 Tax Roll	<u>\$ 3,783,027,833</u>
Debt Limit - Texas statutes do not provide a legal debt limit for cities; however, through accepted practice a practical "economic" debt limit is considered to be 10% of the assessed value.	\$ 378,302,783
Amount of Applicable Debt:	
General Bonded Debt	\$ 67,139,126
Less Debt Service Net Position	<u>(809,427)</u>
	<u>66,329,699</u>
DEBT MARGIN	<u><u>\$ 311,973,084</u></u>
Total Net Debt as a Percentage of Debt Margin	21.26%

	Fiscal Year		
	2015	2016	2017
Assessed Value	\$ 3,037,267,611	\$ 3,375,850,131	\$ 3,647,504,903
Debt Limit	\$ 303,726,761	\$ 337,585,013	\$ 364,750,490
Total Net Debt Applicable to Limit	53,424,303	61,181,169	65,792,916
Total Debt Margin	<u>\$ 250,302,458</u>	<u>\$ 276,403,844</u>	<u>\$ 298,957,574</u>
	2012	2013	2014
Assessed Value	\$ 2,600,365,551	\$ 2,600,365,551	\$ 2,752,562,574
Debt Limit	\$ 260,036,555	\$ 260,036,555	\$ 275,256,257
Total Net Debt Applicable to Limit	60,499,568	60,499,568	56,803,499
Total Debt Margin	<u>\$ 199,536,987</u>	<u>\$ 199,536,987</u>	<u>\$ 218,452,758</u>
	2009	2010	2011
Assessed Value	\$ 2,342,355,490	\$ 2,363,893,708	\$ 2,411,270,623
Debt Limit	\$ 234,235,549	\$ 236,389,371	\$ 241,127,062
Total Net Debt Applicable to Limit	48,819,435	55,298,550	60,973,626
Total Debt Margin	<u>\$ 185,416,114</u>	<u>\$ 181,090,821</u>	<u>\$ 180,153,436</u>

CITY OF SCHERTZ, TEXAS
 PLEDGED REVENUE COVERAGE
 LAST TEN FISCAL YEARS

TABLE 17

Fiscal Year	Water Revenue Bonds					
	Utility	Less:	Net	Debt Service		Coverage
	Service	Operating	Available	Principal	Interest	
Charges	Expenses	Revenue				
2018	\$ 27,099,237	\$ 20,802,263	\$ 6,296,974	\$ 1,671,134	\$ 391,609	3.05
2017	25,390,713	18,697,162	6,693,551	1,554,541	368,390	3.48
2016	22,003,794	17,603,487	4,400,307	1,441,741	417,346	2.37
2015	20,700,369	15,916,597	4,783,772	1,448,407	428,912	2.55
2014	19,147,872	15,246,653	3,901,219	1,010,500	426,100	2.72
2013	17,696,327	14,553,274	3,143,053	728,800	359,680	2.89
2012	17,411,568	14,185,126	3,226,442	697,100	396,968	2.95
2011	16,843,780	13,229,037	3,614,743	577,824	409,801	3.66
2010	14,993,648	12,399,880	2,593,768	615,400	502,629	3.74
2009	14,533,390	9,973,940	4,559,450	685,400	534,634	3.74

NOTE: Details regarding the City's outstanding debt can be found in the notes to the basic financial statements. Operating expenses do not include depreciation, interest, amortization or joint venture expenses.

CITY OF SCHERTZ, TEXAS
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

TABLE 18

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	Education Level in Years of Schooling	School Enrollment	Unemployment Rate
2018	41,182	1,396,481,620	33,910	37.3	15.9	15,817	3.2%
2017	39,453	1,266,046,770	32,090	37.2	15.9	15,497	3.8%
2016	37,938	1,175,319,240	30,980	36.9	15.8	15,460	3.4%
2015	37,865	1,157,835,970	30,578	36.1	15.6	15,009	3.2%
2014	36,477	1,144,465,875	31,375	36.9	15.4	14,515	5.1%
2013	35,929	1,095,331,494	30,486	37.1	15.4	14,058	5.5%
2012	34,499	895,739,206	25,964	36.8	15.4	13,016	5.6%
2011	33,544	850,069,800	25,342	37.8	15.4	12,533	5.7%
2010	32,523	885,015,876	27,212	34.4	15.4	12,330	5.1%
2009	31,465	913,919,790	27,923	36.5	13.9	11,700	5.0%

Sources: Population, personal income, median age and education level information provided by City Economic Development Corporation. School enrollment provided by Schertz-Cibolo-Universal City Independent School District. Unemployment data provided by Texas Workforce Commission.

CITY OF SCHERTZ, TEXAS
TOP TEN PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

TABLE 19

Employer	2018		2009	
	Employees	Percentage of Total City Employment	Employees	Percentage of Total City Employment
Schertz/Cibolo/UC ISD	1,837	9.92%	1,400	4.28%
Amazon.com	900	4.86%		
Sysco Central Texas	807	4.36%		
Baker Hughes, a GE Company	500	2.70%		
The Brandt Companies, LLC	476	2.57%	400	1.22%
FedEx Ground	462	2.49%	120	0.37%
Visionworks	396	2.14%		
Republic Beverage Company	372	2.01%	220	0.67%
HEB Grocery CO	350	1.89%	300	0.92%
City of Schertz	316	1.71%	313	0.95%
EyeCare Centers of America			320	0.98%
Valero Diamond Distribution			200	0.61%
Theis Distributing			125	0.38%
Manco			120	0.37%
TOTAL	6,416	34.63%	3,518	10.75%

Source: City Economic Development Corporation



CITY OF SCHERTZ, TEXAS
FULL-TIME EQUIVALENT CITY GOVERNMENTAL EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

TABLE 20

Function	Full-Time Equivalent Employees as of September 30,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<u>General Government</u>										
City Manager	7	6	6	7	7	6	6	5	5	5
Court Support	0	0	0	0	0	0	0	0	0	0
Municipal Court	5	5	5	6	6	6	6	6	6	6
Customer Relations	4	4	4.5	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Planning and Zoning	4	4	4	3	3	3	3	4	4	4
General Services	9.5	13.5	14.7	14.7	12.7	12.7	13	0	0	0
City Secretary	2	2	2	2	2	2	2	2	2	2
Public Affairs	3	3	3	4	4	4	4	4	4	5
Records Management	3	1	1	1	1	1	1	1	1	0
Schertz Magazine	0	0	2	2	2	2	2	2	2	0
Engineer	1	2	2	4	3	3	3	7	7	7
GIS	2	2	2	2	2	2	2	2	2	2
Information Technology	3	3	4	4	6	6	6	6	7	8
Human Resources	3	4	4	4	4	4	4	5	5	5
Finance	6	6	6	6	6	6	8	8	8	8
Purchasing	5	5	5	5	4	3	3	3	3	3
Fleet Service	3	3	4	4	4	4	6	6	6	6
Building Maintenance	0	0	0	0	2	2	3	0	0	0
Facility Services	0	0	0	0	0	0	0	15.6	15.6	16.7
<u>Public Safety</u>										
Police	64.6	64.6	64.6	69.7	74.7	74.7	75.2	77.6	80.6	86.0
Fire	32	32	32	32	32	33	33	36	39	45
Inspections	7	6	7	7	7	8	9	8	8	11
Marshal Services	5	5	8	8	8	8	8	8	5	0
<u>Health</u>										
Animal Control	6	6	6	6	6	7	7	8	8	7
Environmental Health	0	0	0	0	0	0	0	3	3	4
<u>Parks and Culture</u>										
Parks	8	8	9	9	9	9	9	9	10	11.5
Pools	0	0	0	0	0	0	0	0	0	0.0
Event Facilities	1	2	1	1	1	1	1	1	1	1.0
Library	11	13.5	13.5	14	14	14	14	14	14	14.5
<u>Public Environment</u>										
Streets	13	13	14	14	14	14	14	14	14	14
<u>Public Works</u>										
Public Works	6	5	4	4	6	6	6	4	4	4
Business Office	10	10	10	10	10	10	10	10	10	10
<u>Water and Sewer</u>										
Drainage	7	7	7	7	8	8	8	6	6	8
EMS	34	34	34	35	35	36	37	39	41	45
<u>Economic Development</u>										
	4	4	3	4	4	4	4	4	4	4
TOTAL	<u>285.1</u>	<u>289.6</u>	<u>299.3</u>	<u>310.9</u>	<u>317.9</u>	<u>319.9</u>	<u>327.4</u>	<u>338.7</u>	<u>345.7</u>	<u>366.2</u>

Source: City Adopted Budgets

Note: Full-time equivalent is based on the schedule hours of positions to a 40 hour work week.

**CITY OF SCHERTZ, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function	Fiscal Year				
	2010	2011	2012	2013	2014
<u>General Government</u>					
Building Permits Issued	4,806	4,950	2,643	3,054	2,869
<u>Schertz Tales</u>					
Number of Magazines printed	144,000	168,000	168,000	168,000	180,000
<u>Police</u>					
CFS	37,269	26,205	19,434	19,894	19,067
Arrests	790	762	666	800	776
Traffic Violations	19,259	13,231	20,881	19,335	15,077
Accidents	1,606	1,575	1,665	1,960	1,823
<u>Fire</u>					
Number of Rescue/Other Responses	1,671	1,657	1,799	2,046	1,759
Number of Fire Responses	76	110	74	108	110
Number of Inspections	425	616	429	332	252
Number of Training Classes Conducted	107	142	168	132	125
Number of Pre-Plan Inspections	642	536	714	729	735
<u>EMS</u>					
Requests for Transport	7,281	7,443	7,545	8,391	8,840
Actual Transports	4,575	4,801	4,766	5,451	5,713
EMT Students	80	85	79	116	87
<u>Marshal Service</u>					
Warrants Issued	5,444	4,141	2,888	3,344	2,354
Warrants Cleared	4,023	3,985	4,118	4,687	3,781
Food Establishment Permits	129	118	123	127	82
Food Establishment Inspection	202	244	180	281	218
Foster/Adoption Inspections	27	18	14	24	16
<u>Parks</u>					
Facility Reservations	719	237	234	258	301
<u>Community and Civic Centers</u>					
Civic Center	594	354	325	444	458
Community Center Rentals	635	666	816	735	437
North Community Center Rentals	-	241	307	288	244
<u>Animal Services</u>					
Number of Animals Handled	2,021	1,802	1,463	1,326	1,218
Number of Adoptions	249	257	291	362	309
Number of Return to Owners	279	313	149	231	222
Number of Transfers	451	300	312	301	316
<u>Library</u>					
Annual Circulation	392,528	414,074	410,312	404,691	395,998
Library Visits	257,235	254,934	256,349	254,633	253,237
Library Program Attendance	10,610	13,767	16,035	12,581	15,048
Registered Users	24,628	28,589	30,475	31,658	30,759
<u>Water</u>					
New Connections	509	439	271	168	235
Water Main Breaks	25	76	52	38	45
Total Consumption (thousands of gallons)	12,313,766	16,763,239	16,131,415	15,500,413	15,497,071
Daily Average Consumption (thousands of gallons)	33,736	45,927	44,196	42,466	42,458
Peak Daily Consumption (thousands of gallons)	7,040	11,000	9,290	9,483	10,089
Total Customers	10,134	12,234	12,557	12,757	13,324
Average Use Per Connection	5,054	5,725	5,517	5,905	5,467
<u>Sewer</u>					
Total Customers	9,499	10,907	10,988	11,456	11,578
<u>Facilities Maintenance</u>					
Number of Buildings Maintained	19	19	19	19	19
Square Footage	166,591	166,591	166,591	166,591	166,591

Source: Various City Departments Prior year information for some functions is not available.

TABLE 21

Fiscal Year				
2015	2016	2016	2017	2018
3,087	5,919	5,919	4,800	5,251
180,000	180,000	180,000	180,000	180,000
36,138	39,064	39,064	34,428	45,190
595	603	603	423	624
12,306	8,960	8,960	8,001	11,359
2,040	2,119	2,119	2,057	2,244
2,167	2,327	2,327	2,758	3055
99	67	67	86	161
698	440	440	519	562
150	460	460	340	600
980	867	867	922	788
9,286	9,723	9,723	9,956	10,059
6,118	6,123	6,123	6,201	6,165
84	89	89	90	90
3,798	2,587	2,587	2,816	1,598
3,691	3,492	3,492	2,822	2,022
135	145	145	201	181
136	153	153	13	211
22	21	21	21	18
275	240	240	251	248
478	483	483	590	516
455	370	370	455	381
209	185	185	230	235
1,304	1,313	1,313	1,283	926
357	410	410	348	319
213	205	205	228	218
296	316	316	326	297
394,766	399,622	399,622	385,206	414,790
259,413	255,109	255,109	235,428	258,695
13,825	15,282	15,282	16,814	16,945
31,138	30,702	30,702	31,432	30,806
369	213	213	303	235
45	45	45	45	50
14,757,134	16,097,931	16,097,931	15,222,373	15,833,124
40,431	43,942	43,942	41,705	43,378
8,385	10,985	10,985	11,000	9,083
13,570	13,877	13,877	14,124	14,678
5,135	5,352	5,352	5,244	5,294
11,413	12,282	12,282	12,398	12,866
21	21	21	21	25
234,202	234,202	234,202	234,202	245,218

CITY OF SCHERTZ, TEXAS
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function	Fiscal Year				
	2009	2010	2011	2012	2013
<u>Police</u>					
Stations	1	1	1	1	1
Patrol Units	38	40	42	42	42
<u>Fire</u>					
Stations	2	2	2	2	2
Training Facility	-	-	-	-	-
Fire Vehicles	13	13	13	13	13
<u>EMS</u>					
Ambulances	6	6	6	6	7
<u>Marshal Service</u>					
Vehicles	5	7	8	8	7
<u>Streets</u>					
Streets, paved (miles)	124	125	132	134	137
Streets, unpaved (miles)	7	7	5	5	5
<u>Parks and Recreation</u>					
Parks - Developed	11	12	17	17	13
Parks - Undeveloped	4	4	4	4	8
Playground	20	19	15	15	16
Swimming Pools	2	2	2	2	2
Baby Pools	2	2	2	2	2
Baseball/Softball Diamonds	12	12	9	9	12
Soccer Fields	12	12	12	12	12
Community Centers	2	4	4	4	4
<u>Animal Control</u>					
Control Vehicle	3	3	3	3	3
<u>Library</u>					
Facility	1	1	1	1	1
Volumes in Collection	64,400	71,929	73,904	81,468	86,221
<u>Water</u>					
Number of Reservoirs	-	-	-	-	-
Number of Pump Stations	5	5	5	5	5
Water Mains (Miles)	188	190	192	192	197
<u>Sewer</u>					
Sanitary Sewers (Miles)	78	78	84	85	87
Storm Sewers (Miles)	9	9	10	10	11
<u>Facilities Maintenance</u>					
Vehicles	5	5	5	4	5
Generators	3	3	3	3	3

Source: Various City Departments

TABLE 22

Fiscal Year				
2014	2015	2016	2017	2018
1	1	1	1	1
42	48	50	64	69
2	2	2	2	3
-	-	-	-	-
15	16	16	16	18
7	9	9	8	8
7	7	7	7	7
141	149	153	159	153
5	5	5	5	5
13	14	15	20	21
8	9	10	4	4
16	18	19	19	19
2	2	2	4	4
2	2	2	2	2
12	15	15	15	15
12	12	12	12	12
4	4	4	4	4
3	3	4	3	4
1	1	1	1	1
100,478	113,085	97,412	107,382	110,266
-	-	-	-	0
5	5	5	5	5
199	210	211	221	225
90	96	98	110	113
11	12	12	12	13.6
5	6	6	6	11
3	4	4	4	7



COMPLIANCE SECTION



Armstrong, Vaughan & Associates, P. C.

Certified Public Accountants

Deborah F. Fraser

Phil S. Vaughan

Nancy L. Vaughan

Kimberly J. Roach

INDEPENDENT AUDITOR'S REPORT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the City Council and management
City of Schertz

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Schertz as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise City of Schertz's basic financial statements, and have issued our report thereon dated March 19, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Schertz's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Schertz's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Schertz's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Schertz's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we have reported to management of City of Schertz in a separate letter dated March 19, 2019.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Armstrong, Vaughan & Associates, P.C." in a cursive script.

Armstrong, Vaughan & Associates, P.C.

March 19, 2019



Attachment # 7

Question # 32

Mapping

Oversized Map(s) or Document(s)

Please Contact Central Records



FORD ENGINEERING, INC

**City of Schertz
118.2 Acres
Amended Water CCN 10645 Addition
July 16, 2019 Project No. 1124.9218**

A 118.2 acre tract of land, for the Amended Water CCN 10645 Addition, out of the Toribio Herrera Original Grant, No. 68, Abstract No. 153, Guadalupe County, Texas, being all of a 9.000 acre tract of land conveyed to Lamont Properties, LLC, of record in Document No. 2018-022236, being all of a 10.00 acre tract of land conveyed to Peter J. Moore and Sarah Moore, of record in Document No. 2017-014959, being all of a 0.80 acre tract of land and a 1.58 acre tract of land conveyed to Robert J Maze, of record in Volume 945, Page 973, being all of a 2.422 acre tract of land conveyed to Cesar Armando Garcia, of record in Document No. 2018-021884, part of a 12.325 acre tract and part of a 25.00 acre tract of land conveyed to B Richards Group, Inc., of record in Volume 4255, Page 554, part of a 101 1/6 acre remainder tract of land conveyed to Biegert Properties, Ltd., of record in Volume 1127, Page 337, part of a 19.198 acre tract of land conveyed to Clarence A. Wehman and Hazel R. Wehman Revocable Living Trust of record in Volume 2835, Page 962, all in the Official Public Records of Guadalupe County, Texas, being all of a 0.946 acre tract of land to David Joe Maze and Penny Kay Maze, of record in the Guadalupe County, Texas Appraisal District parcel No. 64722, and part of the LOT 1, BLOCK 1, MASKE SOCCER FIELDS, a subdivision, recorded in Volume 7, Pages 553-556, Plat Records of Guadalupe County, Texas; said 118.2 acre tract being more particularly described by metes and bounds as follows:

Beginning: in the Northwest line of the Wehman 19.198 acre tract being the southeast line of a 30.12 acre tract conveyed to Clarence A. Wehman and Hazel R. Wehman Revocable Living Trust of record in Volume 2835, Page 958, Official Public Records of Guadalupe County, Texas, at a corner in the common city limit line of Schertz and Selma, for the most northerly west corner of the herein described tract;

Thence: N 59°08'29" E – 877.30 feet along the Northwest line of the Wehman 19.198 acre tract, being the southeast line of the Wehman 30.12 acre tract, being also the common city limit line of Schertz and Selma, to the east corner of the Wehman 30.12 acre tract, being the south corner of a 28.127 acre tract of land conveyed to Cibolo Farm, LLC in Volume 2419, Page 211, Official Public Records of Guadalupe County, Texas;

Thence: N 59°08'29" E – 538.97 feet along the Northwest line of the Wehman 19.198 acre tract, being the southeast line of the Cibolo Farm 28.127 acre tract, being also the common city limit line of Schertz and Selma, to a corner in the common city limit line of Schertz and Selma, for the north corner of this tract;



FORD ENGINEERING, INC

Thence: S 30°29'05" E – 3119.50 feet, across the Wehman 19.198 acre tract, the Biegert Properties 101 1/6 acre remainder tract, the MASKE SOCCER FIELDS subdivision, Maske Road, and the B Richards Group 12.325 acre tract, to the northwest line of the AMENDING PLAT OF WINDY MEADOW, a subdivision of record in Volume 5, Pages 50A, 50B and 51A, Plat Records of Guadalupe, County, Texas, for the east corner of this tract;

Thence: S 59°24'01" W – 2097.31 feet along the southeast line of the B Richards Group 12.325 acre tract, the B Richards Group 25.00 acre tract, the Lamont Properties 9.000 acre tract, across Farm-to-Market Road 1518, and the southeast line of the Maze 0.80 acre tract, being also the northwest line of the AMENDING PLAT OF WINDY MEADOW subdivision, to a point in the center of Cibolo Creek, at the south corner of the Maze 0.80 acre tract, being the west corner of the AMENDING PLAT OF WINDY MEADOW subdivision, for the south corner of this tract;

Thence: along the southwesterly lines of the Maze 0.80 acre tract, the Maze 0.946 acre tract, the Maze 1.58 acre tract and the Garcia 2.422 acre tract, being the centerline of Cibolo Creek, the following three (3) course and distances:

1. N 71°29'46" W – 477.29 feet to a point for a corner of this tract;
2. N 86°43'29" W – 346.86 feet to a point for a corner of this tract;
3. S 78°46'04" W – 462.90 feet to a point at the west corner of the Garcia 2.422 acre tract, being the south corner of a 1.35 acre tract conveyed to Hady N. Tomnbay and Saeda A. Tomnbay in Volume 2744, Page 82 of the Official Public Records of Guadalupe County, Texas, for the most southerly west corner of this tract;

Thence: N 59°34'01" E – 1729.64 feet along the northwest line of the Garcia 2.422 acre tract, being also the southeast line of the Tomnbay 1.35 acre tract and the southeast line of a 0.90 acre tract conveyed to Gerald R. Eppel and Jennifer Voder Eppel in Volume 980, Page 152 of the Official Public Records of Guadalupe County, Texas, crossing Farm-to-Market Road 1518 and along the northwest line of Maske Road, being also the southeast line of a 89.162 acre tract conveyed to Biegert Properties, Ltd., in Volume 2017, Page 639, of the Official Public Records of Guadalupe County, Texas, to a point at the east corner of the Biegert Properties 89.162 acre tract, being the south corner of the Moore 10.00 acre tract, for an interior corner of this tract;



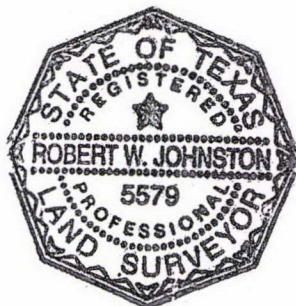
FORD ENGINEERING, INC

Thence: N 30°43'20" W – 1403.11 feet along the southwest line of the Moore 10.00 acre tract, being also the northeast line of the Biegert Properties 89.162 acre tract to a point at the west corner of the Moore 10.00 acre tract, being the south corner of the Biegert Properties 101 1/6 acre remainder tract, for a corner of this tract;

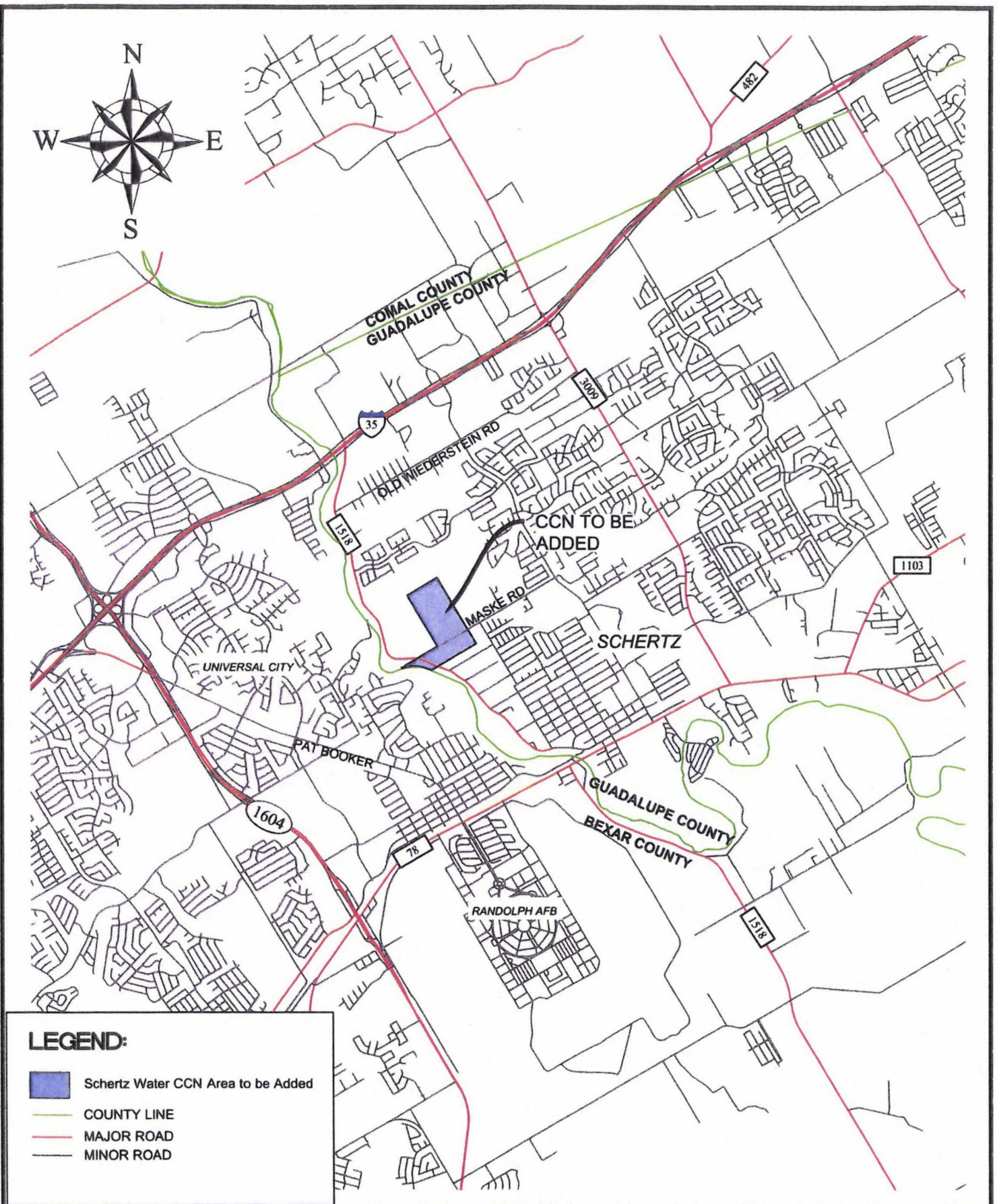
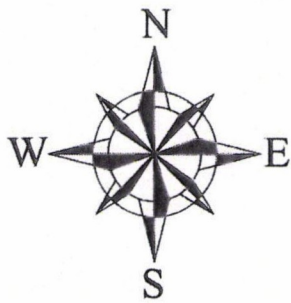
Thence: N 30°43'20" W – 1007.40 feet along the southwest line of the Biegert Properties 101 1/6 acre remainder tract, being also the northeast line of the Biegert Properties 89.162 acre tract to **POINT OF BEGINNING** and containing 118.2 acres of land, more or less.

The Acreage and Distances shown are based on Lambert Grid, Texas South Central Zone, NAD 83.





This document was prepared under 22 TAC §663.21, does not reflect the results of an on the ground survey, and is not to be used to convey or establish interests in real property except those rights and interests implied or established by the creation or reconfiguration of the boundary of the political subdivision for which it was prepared.



Robert W. Johnston
Registered Professional Land Surveyor
License Number 5579



LEGEND:

-  Schertz Water CCN Area to be Added
-  COUNTY LINE
-  MAJOR ROAD
-  MINOR ROAD



FORD ENGINEERING INC.

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TBPE No. 11823 • WWW.FORDENGINEERING.COM • TBPLS No. 10018400

OVERALL LOCATION MAP AMENDED WATER CCN 10645 ADDITION

CITY OF SCHERTZ
1400 SCHERTZ PKWY, SCHERTZ, TX 78154

SCALE: 1" = 1 mile

July 17, 2019

PROJECT NO. 1124.9218

Attachment # 8
TCEQ Compliance and System Detail

Jon Niermann, *Chairman*
Emily Lindley, *Commissioner*
Toby Baker, *Executive Director*



TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Protecting Texas by Reducing and Preventing Pollution

May 3, 2019

The Honorable Michael Carpenter
Mayor
City of Schertz
1400 Schertz Pkwy
Schertz, Texas 78154-1634

Re: Compliance Evaluation Investigation at:
City of Schertz Public Water System, Located at 10 Commercial Place, Schertz,
Guadalupe County, Texas
Regulated Entity No.: RN101239168, TCEQ ID No.: 0940003, Investigation No.: 1554449,
Incident No.: 304182

Dear Mayor Carpenter,

On April 3, 2019, Mrs. Agnieszka Hobson of the Texas Commission on Environmental Quality (TCEQ) San Antonio Region Office conducted an investigation of the above-referenced facility to evaluate compliance with applicable requirements for public water supply. No violations are being alleged as a result of the investigation, however please see the Additional Issues.

The TCEQ appreciates your assistance in this matter and your compliance efforts to ensure protection of the State's environment. If you or members of your staff have any questions regarding these matters, please feel free to contact Mrs. Hobson in the San Antonio Region Office at (210) 403-4075.

Sincerely,

A handwritten signature in black ink, appearing to read "Joy Thurston-Cook".

Joy Thurston-Cook
Water Section Team Leader
San Antonio Region Office

JTC/AMH/sg

Enclosure: Summary of Investigation Findings

Summary of Investigation Findings

CITY OF SCHERTZ

Investigation #

1554449

Investigation Date: 04/03/2019

, GUADALUPE COUNTY,

Additional ID(s): 0940003

No Violations Associated to this Investigation

ADDITIONAL ISSUES

Description

Item #1

Additional Comments

Please be advised per the 30 Texas Administrative Code (TAC) 344.51(d), irrigation systems installed on properties served by an On site septic facility (OSSF) are deemed conduits to the known health hazard of the OSSF and are required to have reduced pressure principle backflow prevention assemble (RPBAs) installed to protect against this health hazard, these devices must be tested annually. If the system was installed prior to 2009, then the existing backflow prevention method is allowed but, it must meet the annual testing requirement. Please begin implementing this requirement in your cross connection control program in order to meet the requirements of 30 TAC 290.44(h)(1). For questions regarding irrigation systems, please contact the Landscape Irrigation Program, at (512) 239 5296. For questions regarding your Cross Connection Control Program, please contact the TCEQ Cross Connection Control Program at 512 239 4691. You may also e mail your question or comment to pdws@tceq.texas.gov.

<u>Texas Commission on Environmental Quality</u>	<u>Office of Water</u>	<u>Public Drinking Water Section</u>
<u>County Map of TX</u>	<u>Water System Search</u>	<u>Office of Compliance and Enforcement</u>

<u>Water System Detail</u>			
<u>Water System Facilities</u> <u>Source Water Assessment Results</u>	<u>Violations Enforcement Actions</u>	<u>TCR Sample Results</u>	<u>TTHM HAA5 Summaries</u>
<u>Sample Points</u>	<u>Assistance Actions</u>	<u>Recent Positive TCR Results</u>	<u>PBCU Summaries</u>
<u>Sample Schedules / FANLs / Plans</u>	<u>Compliance Schedules</u>	<u>Other Chemical Results</u>	<u>Chlorine Summaries</u>
<u>Site Visits</u> <u>Milestones</u>	<u>TOC/Alkalinity Results</u>	<u>Chemical Results: Sort by: Name Code</u>	<u>Turbidity Summaries</u>
<u>Operators</u> <u>All POC</u>	<u>LRAA (TTHM/HAA5)</u>	<u>Recent Non-TCR Sample Results</u>	<u>TCR Sample Summaries</u>
<u>Glossary</u>		<u>DWW Instructions</u>	

<u>Water System Detail Information</u>			
Water System No.:	TX0940003	System Type:	C
Water System Name:	CITY OF SCHERTZ	Primary Source Type:	GW
Principal County Served:	GUADALUPE	System Status:	A
Principal City Served:		Activity Date:	01-01-1913
Population:	39453	System Recognition:	SUPERIOR

<u>Water System Contacts</u>			
Type	Contact	Communication	
AC - Administrative Contact	CARPENTER, MICHAEL 1400 SCHERTZ PKWY SCHERTZ, TX 78154-1634	Phone Type	Value
		BUS - Business	210-619-1030
		BUS - Business	210-619-1045

<u>Sources of Water</u>			
Name	Type	Activity	Availability
NACO 2	WL	A	S
NACO 1	WL	A	S
SEGUIN-SCHERTZ WELL FIELD	CC	A	P

U-2 / PLUGGED	WL	I	P
UC-1 (GST)	WL	I	O
UC-2 (GST)	WL	I	O

Source Water Percentages			
Surface Water	0	Surface Water Purchased	0
Ground Water	0	Ground Water Purchased	0
Ground Water UDI	0	Ground Water UDI Purchased	0

Water Purchases
Water System \ Treatment Status
TX0940003 buys from SCHERTZ SEGUIN LOCAL GOVERNMENT CORPORAT - TX0940094 / who is providing Treated by seller including SWT filtration Water

Buyers of Water
Water System / Population / Availability (blank, (S)easonal, (E)mergency, (I)nterim, (P)ermanent, (O)ther
No Buyers

Total Population Served = 39453

Total Population Served included ALL active connections, including emergency.

Annual Operating Period(s)					
Effective Begin Date	Effective End Date	Start Month/Day	End Month/Day	Type	Population
06-23-2017	No End Date	1/1	12/31	R	39453

Service Connections			
Type	Count	Meter Type	Meter Size
RS	14941	ME	0

Service Area	
Code	Name
R	RESIDENTIAL AREA

Regulating Agencies	
Name	Alias/Inspector
TX COMMISSION ON ENVIRONMENTAL QUALITY	TCEQ

Water System Historical Names	
Historical Name(s)	

System Certification Requirements		
Certification Name	Code	Begin Date

WS Flow Rates		
Type	Quantity	UOM
MDD - Maximum Daily Demand	8.385	MGD
PPRC - Provided Production Capacity	5.4	MGD
PSPC - Provided Service Pump Capacity	33.696	MGD
ADU - Average Daily Usage	4.574	MGD

WS Measures		
Type	Quantity	UOM
TESC - Total Elevated Storage Capacity	4.5	MG
TSTC - Total Storage Capacity	14.5	MG

WS Indicators		
Type	Value	Date
DBP2 - Stage2 DBPR Schedule Category	1 - 1	04-01-2012
POWN - Previous Ownership Type Code. This is the WUD ownership code.	MUN - Municipality	
PRFT - Status as a For or Non Profit Entitiy	NON - Non Profit	
SSWP - State Source Water Program	YES - Yes	08-31-1993
SSWP - State Source Water Program	YES - Yes	08-31-2013
UCM3 - UCMR3 EPA Monitoring Required	YES - Yes	01-01-2013

XCON - Cross Connection control Program Ranking	ADQTE - Adequate	07-22-2014
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