

The background of the slide is a golden-yellow color with a dense, repeating pattern of various international currency symbols. These symbols, including the dollar sign (\$), euro (€), yen (¥), and pound sterling (£), are rendered in a three-dimensional, embossed style that creates a textured, metallic appearance. The symbols are scattered across the entire background, with some appearing larger and more prominent than others.

**FINANCIAL REPORTS
FOR THE YEAR ENDED
SEPTEMBER 30, 2022**

General Fund Recap – Budget Comparison

- Prior to any recommended audit adjustments by our auditors
- Revenues are 116.2% of budget
- Expenditures are 94.4% of budget
- Budgeted to use \$3,156,522 in fund balance
- Finished \$8,452,930 better than anticipated

	Actual	Budget	Variance	% of Budget
Revenues	44,151,178	37,994,562	6,156,616	116.2%
Expenditures	38,854,770	41,151,084	2,296,314	94.4%
Net Rev./ (Exp)	5,296,408	(3,156,522)	8,452,930	

General Fund – Revenue Highlights Budgetary Comparison

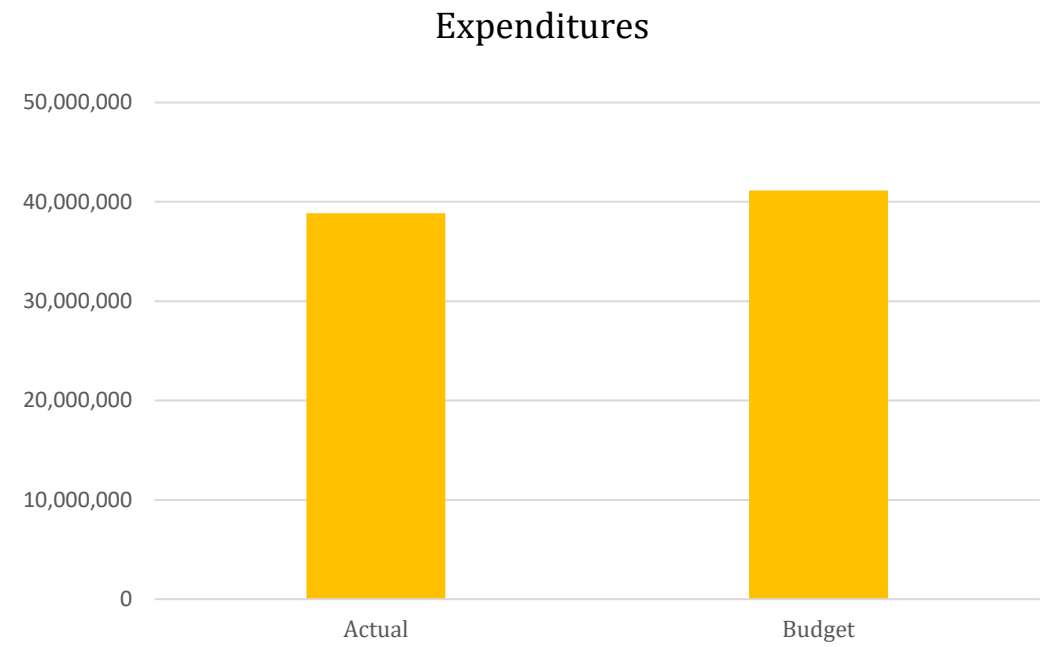
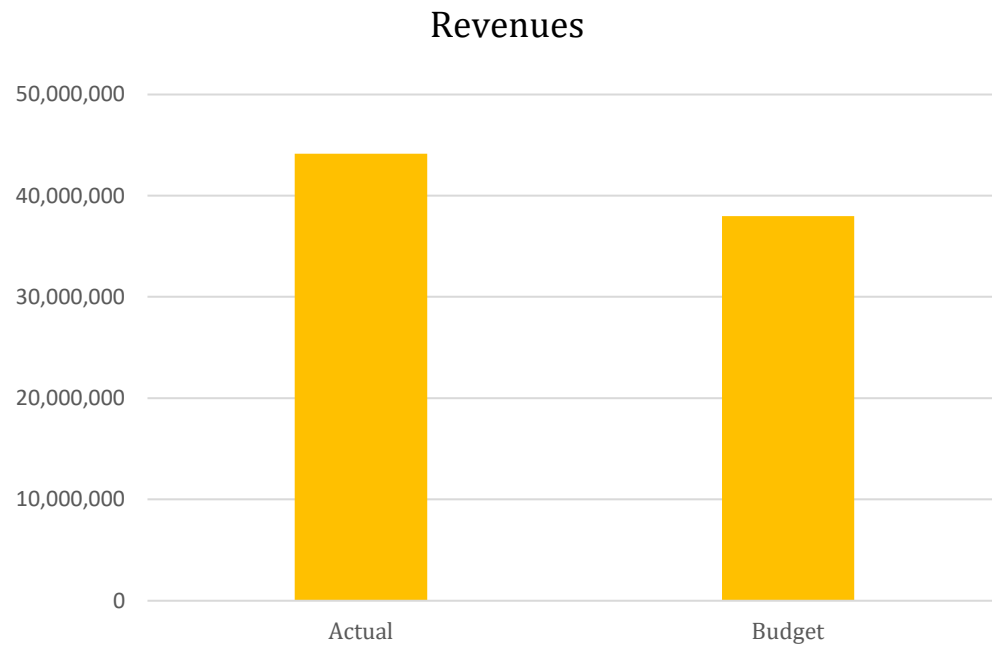
- Property tax is 103.3% of budget
 - We have exceeded budget by \$470,378
- Building Permits is 183.6% of budget
 - We have exceeded budget by \$1,643,610
- Public Safety Revenue is 152.5% of budget
 - Received the TASPP payment in October for \$846,681
- Interest Revenue is 2,651.9% of budget
 - Interest rates have increased by 1.8721% from this time last year

A vertical decorative bar on the left side of the slide, featuring a golden-yellow background with various 3D-rendered financial symbols such as the dollar sign (\$), the yen sign (¥), and the pound sign (£).

General Fund – Expenditure Highlights Budgetary Comparison

- Expenditures are 94.4% of budget
- All Departments are under budget

General Fund Revenues & Expenditures – Budgetary Comparison



General Fund Recap – Prior Year Comparison

- Revenues increased by 17.4%
- Expenditures increased by 10.3%

	FY22 Actual	FY21 Actual	Variance	% Increase
Revenues	44,151,178	37,601,734	6,549,444	17.4%
Expenditures	38,854,770	35,215,515	(3,639,255)	-10.3%
Net Rev./ (Exp)	5,296,408	2,386,219	2,910,189	

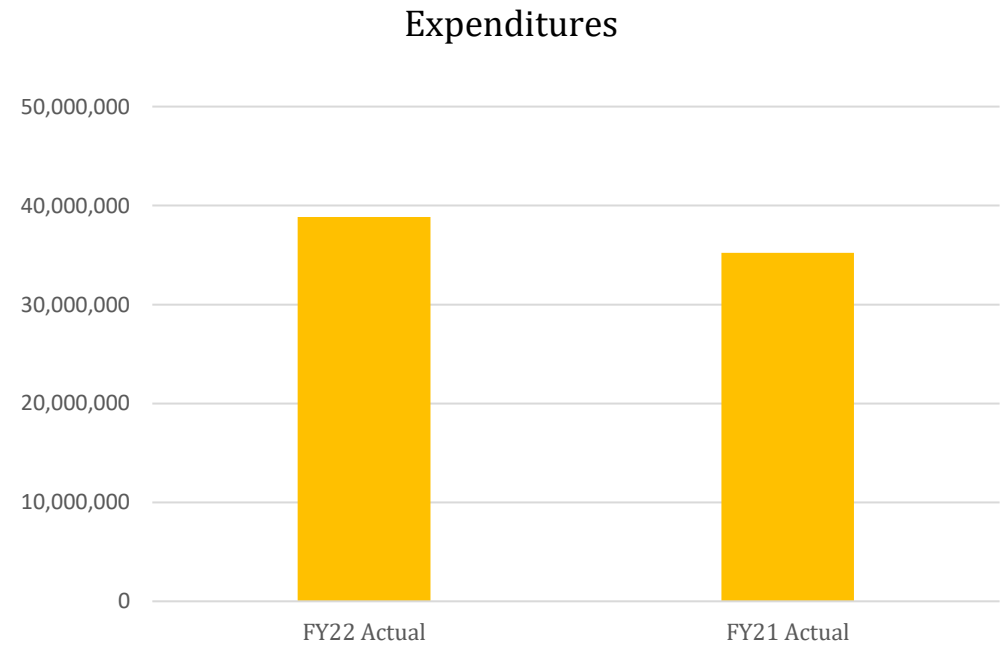
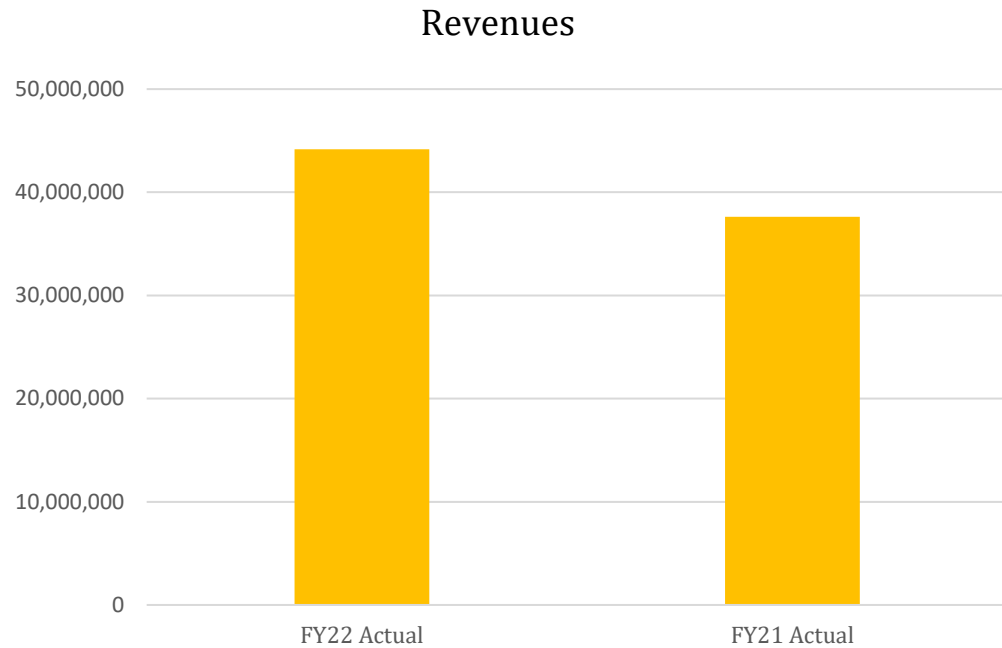
General Fund –Revenue Highlights Prior Year Comparison

- Property Taxes are up by \$1,780,184 or 13.9%
- Building Permits are up by \$847,225 or 30.7%
- Sales tax is up by \$2,238,674 or 23%
- Public Safety is up by \$1,012,388 or 90.2%
 - TASPP payment increased from \$234,458 to \$846,681
- Culture and Recreation is up by \$147,838 or 47.5%
 - The after-school program is in full force along with grant from SISD
- Interest Revenue is up by \$135,881 or 1,362.3%
- Intragovernmental Transfers are up by \$228,497 or 621.4%
 - Vacation Buyback Program

General Fund –Expenditure Highlights Prior Year Comparison

- Police Department increased by \$746,288 largely due to increases in salaries and benefits along with an increase in fuel prices
- Fire Department expenditures have increased by \$626,847 also largely due to increases in salaries and benefits along with an increase in fuel prices
- Planning has increased by \$373,448 largely due to increases in salaries and benefits
- Non-Departmental increased by \$1,025,162
 - Transfers to General Fund Capital Projects increased by \$1,259,872

General Fund Revenues & Expenditures – Prior Year Comparison



Utility Fund Recap – Budget Comparison

- Prior to any recommended audit adjustments by our auditors
- Revenues are 106.5% of budget
- Expenditures are 95.9% of budget
- Does not include depreciation
- Budgeted to use \$3,487,304 of retained earnings
- Finished the year \$6,204,457 better than anticipated

	Actual	Budget	Variance	% of Budget
Revenues	60,847,325	57,112,860	3,734,465	106.5%
Expenditures	58,130,172	60,600,164	2,469,992	95.9%
Net Rev/Exp	2,717,153	(3,487,304)	6,204,457	



Utility Fund – Revenue Highlights Budgetary Comparison

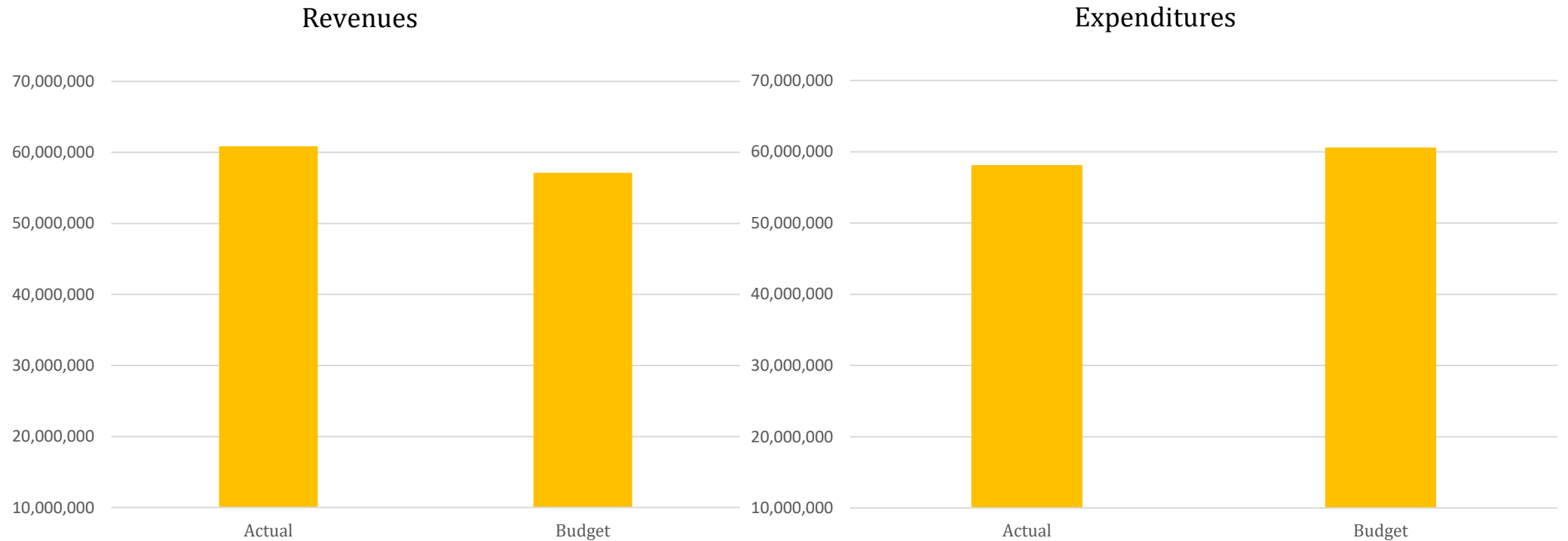
- Electric revenues are \$31,992,929 or 105% of budget
- Water revenues are \$15,326,922 or 104.1% of budget
- Sewer revenues are \$11,172,428 or 104.5% of budget



Utility Fund – Expenditure Highlights Budgetary Comparison

- All Departments were under budget with the exception of Non-Departmental
 - Indirect Cost Allocation calculation was higher than anticipated

Utility Fund Revenues & Expenditures – Budgetary Comparison



Utility Fund Recap – Prior Year Comparison

- Revenues have increased by \$5,053,239 or 9.1%
- Expenditures increased by \$6,022,324 or 11.6%
- Does not include depreciation

	FY22 Actual	FY21 Actual	Variance	% Change
Revenues	60,847,325	55,794,086	5,053,239	9.1%
Expenditures	58,130,172	52,107,848	(6,022,324)	-11.6%
Net Rev/(Exp)	2,717,153	3,686,238	(969,085)	

Utility Fund – Revenue Highlights Prior Year Comparison

- Electric revenues increased by \$2,050,671 or 6.8%
 - Consumption has increased by 8.83%
- Water revenues increased by \$1,095,319 or 7.7%
 - Number of customers has increased by 6.41%
- Sewer revenues increased by \$1,108,959 or 11%
 - The number of customers has increased by 10.1%

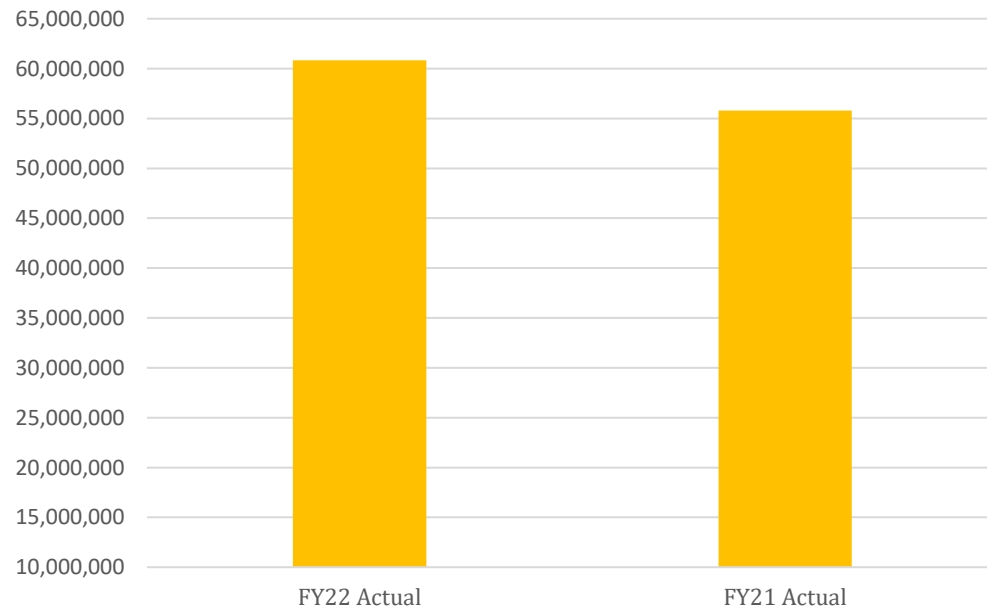


Utility Fund – Expenditure Highlights Prior Year Comparison

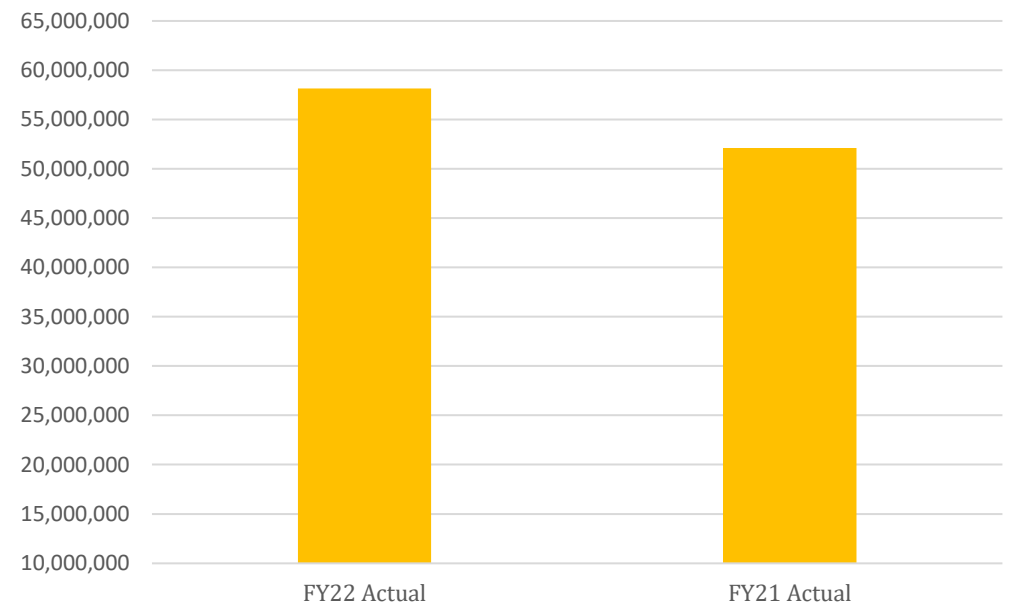
- Non-Departmental has increased by \$3,841,580
 - Transfers to Utility Capital Projects increased by \$2,934,547
 - Indirect Cost Allocation increased by \$600,148

Utility Fund Revenues & Expenditures – Prior Year Comparison

Revenue



Expenditures



Other Funds Recap – Budget Comparison

- All Departments are under budget
- All funds completed the year with a positive variance

Net Rev./(Exp.)	Actual	Budget	Variance
Coliseum	37,445	17,217	20,228
Seguin Events Complex	12,918	(901)	13,820
Golf	102,638	(138,112)	240,750

Other Funds Recap – Prior Year Comparison

- Coliseum net revenues have increased by \$10,094
 - In FY21, Coliseum received ARPA funds for lost revenue
- Seguin Events Complex net revenues have increased by \$45,219
 - In FY21, Seguin Events Complex received ARPA funds for lost revenue
- Golf net revenues have increased by \$2,883

Net Rev./(Exp.)	FY22	FY21	Variance
Coliseum	37,445	27,351	10,094
Seguin Events Complex	12,918	(32,301)	45,219
Golf	102,638	99,755	2,883

**CITY OF SEGUIN
SALES TAX**

	Fiscal Year <u>2017</u>	Fiscal Year <u>2018</u>	Fiscal Year <u>2019</u>	Fiscal Year <u>2020</u>	Fiscal Year <u>2021</u>	Fiscal Year 2022			<u>Total**</u>	<u>% Change</u>
						<u>1% City</u>	<u>1/4% City *</u>	<u>1/4% SEDC</u>		
October	565,136	547,409	671,052	715,401	710,128	616,911	154,228	154,228	925,367	30.31%
November	571,627	871,405	588,417	625,391	651,845	646,091	161,523	161,523	969,137	48.68%
December	737,509	735,944	738,300	888,969	864,526	739,578	184,895	184,895	1,109,367	28.32%
January	689,556	575,060	595,146	657,697	728,815	596,793	149,198	149,198	895,190	22.83%
February	606,478	543,353	632,116	608,998	610,462	552,499	138,125	138,125	828,748	35.76%
March	685,619	773,361	681,171	745,546	942,814	735,729	183,932	183,932	1,103,594	17.05%
April	550,635	608,870	658,857	694,246	813,394	697,625	174,406	174,406	1,046,438	28.65%
May	591,444	650,197	633,605	693,319	743,207	641,906	160,476	160,476	962,859	29.55%
June	664,948	686,488	694,746	815,279	939,469	725,193	181,298	181,298	1,087,789	15.79%
July	603,605	660,885	703,849	682,569	827,158	626,764	156,691	156,691	940,146	13.66%
August	571,970	648,665	661,956	679,751	868,756	677,007	169,252	169,252	1,015,511	16.89%
September	<u>596,401</u>	<u>668,859</u>	<u>710,897</u>	<u>806,611</u>	<u>1,045,014</u>	<u>733,411</u>	<u>183,353</u>	<u>183,353</u>	<u>1,100,117</u>	<u>5.27%</u>
TOTAL	7,434,928	7,970,496	7,970,112	8,613,777	9,745,588	7,989,508	1,997,377	1,997,377	11,984,262	22.97%

* For Property Tax Reduction

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

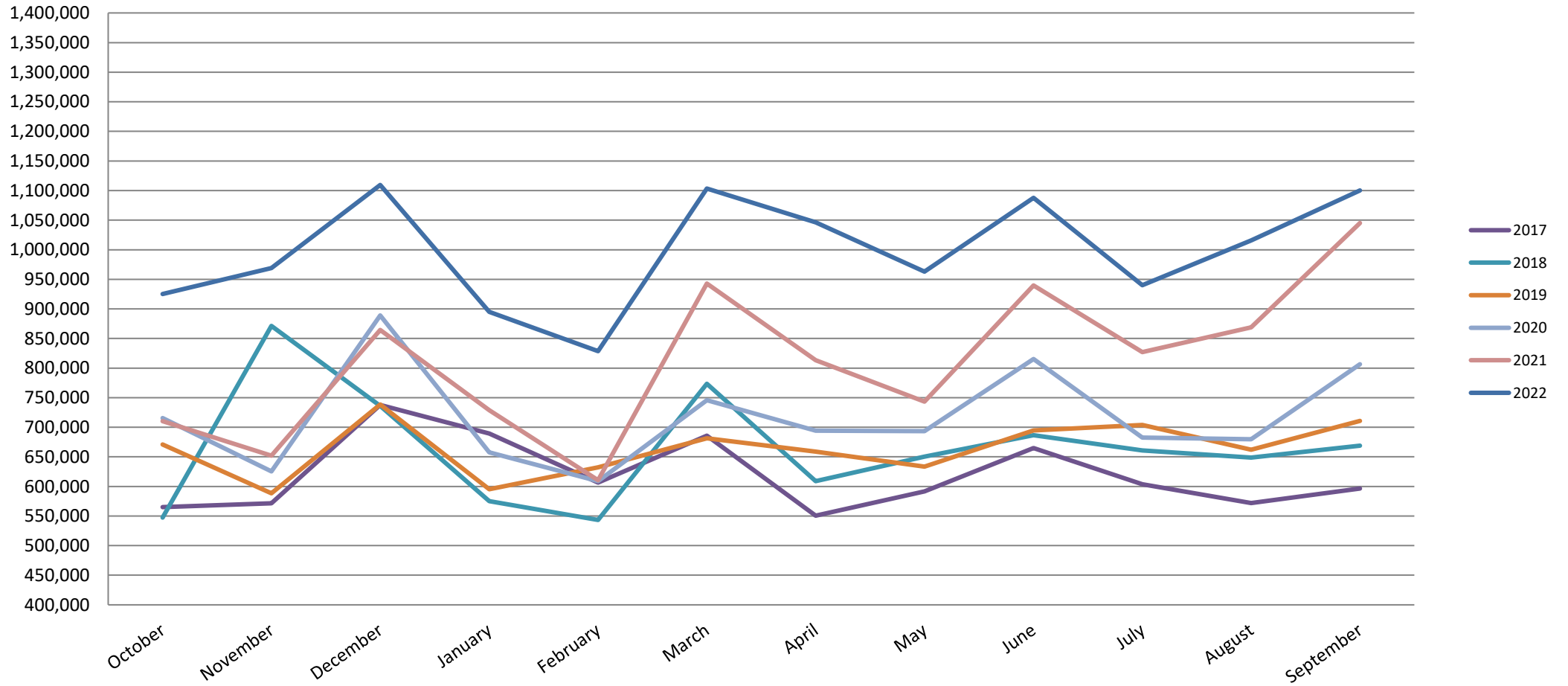
**SEPTEMBER SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>2021</u>	<u>2022</u>	<u>% Increase (Decrease)</u>
Seguin	1,045,014	1,100,117	5.27%
San Marcos	3,179,211	3,341,577	5.11%
Schertz	1,655,720	1,787,453	7.96%
San Antonio	40,560,771	41,924,468	3.36%
New Braunfels	4,060,846	3,631,080	-10.58%
Austin	28,024,551	30,370,298	8.37%
Selma	872,113	886,077	1.60%
Universal City	618,382	580,571	-6.11%
Statewide	697,812,534	738,739,368	5.87%

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

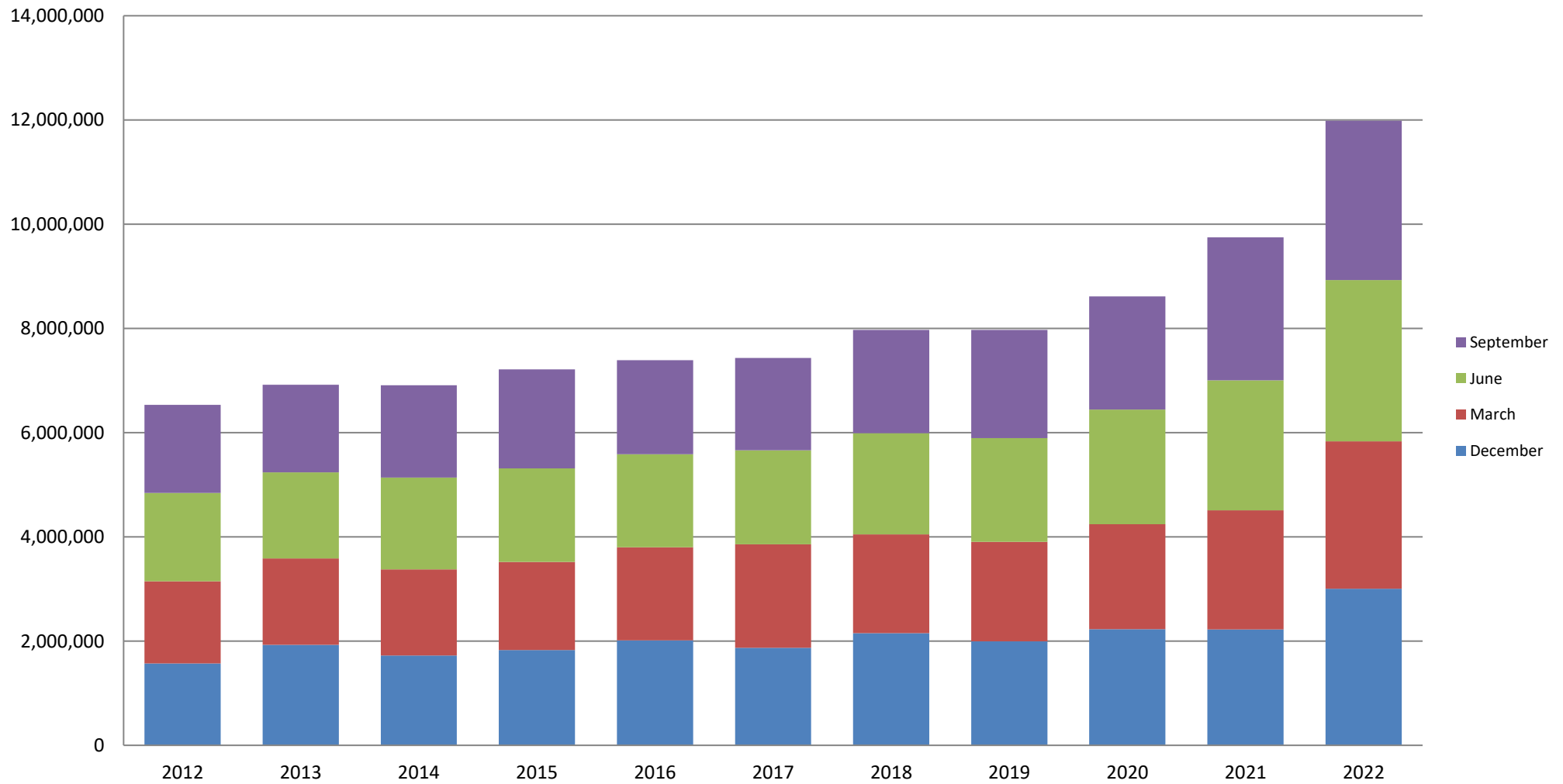
<u>City</u>	<u>2021</u>	<u>2022</u>	<u>% Increase (Decrease)</u>
Seguin	9,745,588	11,984,262	22.97%
San Marcos	40,904,526	37,408,417	-8.55%
Schertz	16,778,165	17,999,329	7.28%
San Antonio	409,538,104	464,911,890	13.52%
New Braunfels	42,200,627	44,784,444	6.12%
Austin	273,217,407	331,931,255	21.49%
Selma	8,506,710	9,208,647	8.25%
Universal City	6,063,268	6,638,125	9.48%
Statewide	7,051,199,236	8,058,654,112	14.29%

Sales Tax Trend





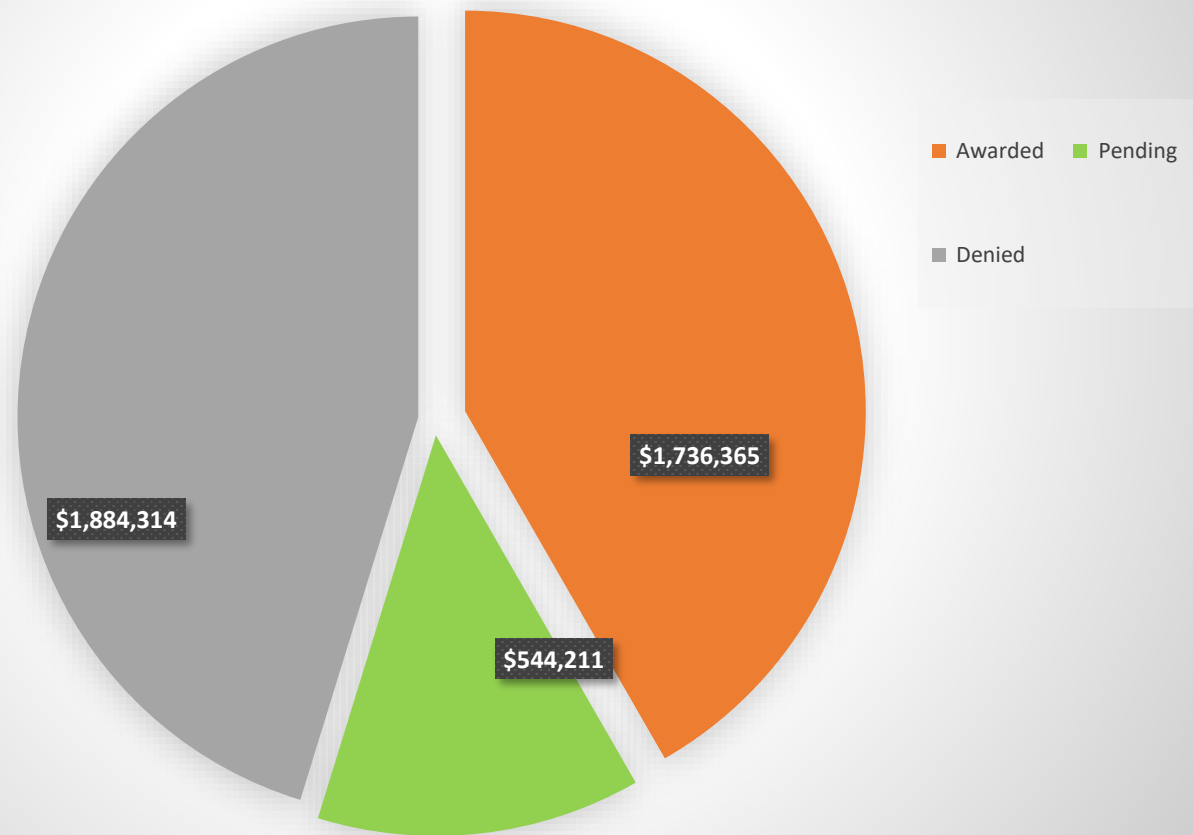
Sales Tax Trend by Quarter





FY22 YTD Awarded and Pending Grants

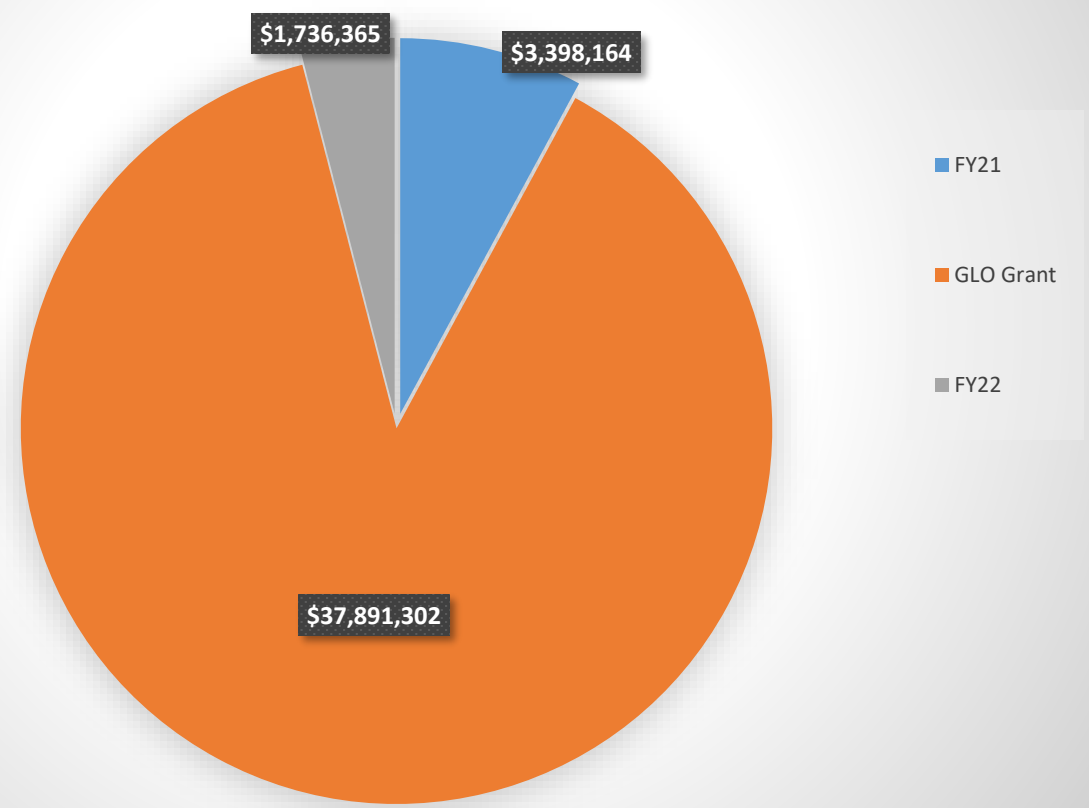
as of 9/30/2022 (Does not include Matching Funds, ARPA)





Grants Awarded FY22 YTD vs FY21

as of 9/30/2022 (Does not include Matching Funds, ARPA)



Occupancy Tax Revenue Comparison

	FY22 Actual	FY21 Actual	Variance	% Increase
HOT Revenue	1,117,829	869,271	248,559	28.6%