



It's real.

Date: March 14, 2023

To: Mayor and City Councilmembers
Steve Parker, City Manager

From: Susan Caddell *Susan Caddell*
Director of Finance

Subject: Financial Reports for Three Months Ended December 31, 2022

Attached you will find financial reports for the General, Utility, Coliseum, Seguin Events Complex, and Golf Fund for the three months ended December 31, 2022.

The first report is the Income Statement for the General Fund on a budgetary comparison. We have collected 35.6% of our budgeted revenues.

- Property Tax is 48.5% of budget. We do collect the largest of this budget during the first four months of fiscal year.
- Building Permits is 30.8% of budget as development continues throughout the city.
- Public Safety Revenue is 36.9% of budget, which is EMS revenue. We received a payment of \$217,931 for our TASPP payment which is an annual federal reimbursement we apply for based upon our cost for those services due to our uninsured and unreimbursed Medicare/Medicaid costs.
- Interest Revenue is 927.7% of budget. Interest rates have risen considerably since the budget process.
- Lease Revenues is 100% of budget. We receive the annual payment for Sprint Tower lease in the first quarter.

Expenditures are 30% of budget. Non-Departmental is 61.8% of budget. This is due to paying half of the indigent care amount in October in the amount of \$1,212,910. In addition, the entire amount of budgeted transfers of \$2,120,045 to General Fund Capital Projects has been transferred. Finally, as we collect our property tax revenue, the debt service portion of the property tax is transferred to the General I&S Fund.

The next report is the Income Statement for the General Fund as compared to FY22. Our revenue increased by \$1,160,247 or 8.2% from this time last year.

- Property Taxes are up by \$999,220 or 14.5%
- Building Permits are up by \$162,431 or 23%.
- State/Federal Government grants are up by \$30,802 or 77%.
- Interest Revenue is up by \$146,501 or 7,590.1% due to the increase in interest rates.
- Public Safety is down by \$537,687 or 51%. This is due to the fact that the TASPP payment for FY22 was \$846,681 as compared to \$217,931 for FY23. This is a \$628,750 decrease. In FY22, the payment we receive was based upon a different calculation we were able to take advantage of for one year. This year, that calculation was cut by 65% or more.

Our expenditures have increased by \$2,821,955 or 26.5% from this time last year.

- Police Department increased by \$227,975 largely due to the increase in salaries and benefits and an increase fuel prices.
- Planning has increased by \$154,165 also largely due to increases to salaries and benefits. In addition, professional services have increased due to the increase usage of third-party inspection services to keep up with inspections from the increase in development.
- Non-Departmental increased by \$2,200,695. Transfers to General Fund Capital Projects increased by \$912,818. In addition, we did not make any indigent health care payments in FY22 until the end of the year. We made the first half payment for FY23 of \$1,212,910 in October.

The next report is the Income Statement for the Utility Fund on a budgetary comparison. We have collected 25.6% of our budgeted revenues.

- Interest Revenue is 915.8% of budget. Interest rates have risen considerably since the budget process.

Expenditures for the Utility Fund are 27% of budget.

- Non-Departmental is 51.2% of the budget. This is due to the fact the entire amount of budgeted transfer of \$5,205,182 to Utility Fund Capital Projects was transferred at the beginning of the year.

The next report is the Income Statement for the Utility Fund as compared to FY22. Our revenue has increased by \$1,580,937 or 11.4%.

- Electric revenue is down slightly by \$25,388 or .3%.
- Water revenue is up by \$936,672 or 28.2% due to an increase in consumption of 27.3% and an increase in the number of customers by 4.6%. In addition, rates increased as of October 1.
- Sewer revenue is up by \$476,089 or 19.1%. The number of customers is up by 13.5%. In addition, rates increased as of October 1.

- Interest Revenue is up by \$199,873 or 6,219.2% due to the increase in interest rates.
- Miscellaneous Revenue is down by \$77,216 or 49.5%. In FY22, we collected pole attachment fees of \$88,307 in October. We have not yet collected these fees in FY23.

Expenditures have decreased by \$302,621 or 1.7%.

- Electric Distribution has decreased by \$1,584,010 due to a decrease in the wholesale power costs. In FY22, three billing cycles were included for the CPS bill prior to January 1. In FY23, only two billing cycles were included.
- Water Plant has decreased by \$811,725 due to a decrease in the payments to SSLGC for water purchased. The debt service payments decreased for the first few months.
- Non-Departmental has increased by \$1,801,728. Transfers to Utility Capital Projects has increased by \$1,879,550.

The next reports are income statements compared to budget and prior year for the Coliseum Fund, Seguin Events Complex, and Golf Fund. Net revenues have increased in the Coliseum Fund by \$21,403 from FY22. Net revenues have increased in the Seguin Events Complex by \$3,677 from FY22.

As we look at the Golf Fund, you will notice a negative amount of \$194,531 in the Insurance category for FY22. We received \$201,777 in insurance reimbursements for the damages as a result of the fire last year. If you take the reimbursement out of the expenditures, you will then have net revenues for FY22 of \$43,262, which results in an increase of \$37,961 in net revenues for FY23.

The next reports detail more information about the sales tax revenue. Due to the fact we now have sales tax figures through January, I have included the first four months. We are up for the year by 5.05%.

The next several pages are a recap of the grants that we have been awarded for FY23 and those that are pending award notification. Some grants have carried over from one year to the next.

Finally, you will find the last two pages for our Hotel Occupancy Tax Collections. We are down from this time last year by \$19,466.19, or 3.4%.

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



FY2022 INCOME STATEMENT-GENERAL FUND

For Three Months Ended December 31, 2022

	FY 2022-23 Actual 12/31/22	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
001 - GENERAL FUND REVENUE				
3110 - Property Tax	7,896,286	16,290,000	(8,393,714)	48.5%
3180 - Franchise Taxes	36,915	1,231,880	(1,194,965)	3.0%
3210 - Building Permits	869,490	2,825,000	(1,955,510)	30.8%
3220 - Other Licenses & Permits	7,200	40,000	(32,800)	18.0%
3310 - Interlocal Agreement	211,996	969,730	(757,734)	21.9%
3340 - State/Federal Gov. Grants	70,785	217,097	(146,312)	32.6%
3350 - Sales Tax	3,132,447	11,000,000	(7,867,553)	28.5%
3350 - Other State Gov. Shared Revenue	44,591	166,000	(121,410)	26.9%
3410 - Charges for Services	18,000	72,000	(54,000)	25.0%
3420 - Public Safety	516,121	1,400,000	(883,879)	36.9%
3440 - Sanitation Revenues	562,077	2,173,920	(1,611,843)	25.9%
3450 - Health	26,665	107,000	(80,335)	24.9%
3470 - Culture and Recreation	89,136	420,000	(330,864)	21.2%
3510 - Municipal Court	140,759	708,400	(567,641)	19.9%
3520 - Library	5,755	21,000	(15,245)	27.4%
3610 - Interest Revenues	148,431	16,000	132,431	927.7%
3620 - Miscellaneous Revenues	391,807	720,216	(328,409)	54.4%
3630 - Lease Revenues	13,688	13,688	(0)	100.0%
3650 - Private Source Donations	21,026	75,000	(53,974)	28.0%
3700 - User Fees	1,152,671	4,610,685	(3,458,014)	25.0%
3910 - Intragovernmental Trnsfrs	3,709	17,500	(13,791)	21.2%
Revenue Totals	15,359,555	43,095,116	(27,735,561)	35.6%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	30,589	128,977	98,388	23.7%
11 - City Manager	58,395	279,764	221,369	20.9%
12 - Finance	165,376	803,787	638,411	20.6%
14 - Legal and Judicial	112,436	521,509	409,073	21.6%
16 - Police	2,250,755	10,211,655	7,960,900	22.0%
17 - Fire	1,867,555	8,904,290	7,036,735	21.0%
18 - Animal Services	139,139	646,112	506,973	21.5%
21 - Planning	516,788	2,199,537	1,682,749	23.5%
22 - City Secretary	46,339	149,767	103,428	30.9%
23 - Human Resources	84,813	466,089	381,275	18.2%
24 - Public Works Department	437,289	2,465,724	2,028,434	17.7%
25 - Vehicle Maintenance	114,346	675,012	560,666	16.9%
26 - Engineering/Capital Projects	92,234	532,112	439,879	17.3%
27 - Brush Department	122,367	597,765	475,398	20.5%
28 - Downtown & Main St. Prog.	49,937	232,738	182,801	21.5%
29 - Facilities	78,996	381,872	302,876	20.7%
31 - Public Library	353,295	1,647,224	1,293,929	21.4%
34 - Parks and Recreation	472,513	2,526,370	2,053,856	18.7%
87 - Information Technologies	222,594	1,181,394	958,800	18.8%
89 - City Attorney	45,534	242,252	196,718	18.8%
90 - Non-Departmental	6,197,868	10,035,017	3,837,149	61.8%
Expenditure Totals	13,459,158	44,828,967	31,369,809	30.0%
Net Revenues (Expenditures)	1,900,397	(1,733,851)	3,634,248	



FY2022 INCOME STATEMENT

Prior vs. Actual - General Fund

For Three Months Ended December 31, 2022 and December 31, 2021

	FY 2022-23 Actual 12/31/22	FY 2021-22 Actual 12/31/21	Variance Pos. (Neg)	% Variance Pos. (Neg.)
001 - GENERAL FUND REVENUE				
3110 - Property Tax	7,896,286	6,897,067	999,220	14.5%
3180 - Franchise Taxes	36,915	37,578	(663)	-1.8%
3210 - Building Permits	869,490	707,058	162,431	23.0%
3220 - Other Licenses & Permits	7,200	10,800	(3,600)	-33.3%
3310 - Interlocal Agreement	211,996	191,288	20,708	10.8%
3340 - State/Federal Gov. Grants	70,785	39,983	30,802	77.0%
3350 - Sales Tax	3,132,447	3,003,871	128,576	4.3%
3350 - Other State Gov. Shared Revenue	44,591	29,479	15,111	51.3%
3390 - Local Grants & Contribut.	0	454	(454)	-100.0%
3410 - Charges for Services	18,000	18,000	0	0.0%
3420 - Public Safety	516,121	1,053,808	(537,687)	-51.0%
3440 - Sanitation Revenues	562,077	484,426	77,651	16.0%
3450 - Health	26,665	24,141	2,524	10.5%
3470 - Culture and Recreation	89,136	63,872	25,264	39.6%
3510 - Municipal Court	140,759	155,114	(14,355)	-9.3%
3520 - Library	5,755	5,832	(77)	-1.3%
3610 - Interest Revenues	148,431	1,930	146,501	7590.1%
3620 - Miscellaneous Revenues	391,807	361,311	30,495	8.4%
3630 - Lease Revenues	13,688	13,688	0	0.0%
3650 - Private Source Donations	21,026	17,050	3,976	23.3%
3700 - User Fees	1,152,671	1,078,008	74,663	6.9%
3910 - Intragovernmental Trnsfrs	3,709	4,549	(840)	-18.5%
Revenue Totals	15,359,555	14,199,307	1,160,247	8.2%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	30,589	20,440	(10,149)	-49.7%
11 - City Manager	58,395	54,970	(3,425)	-6.2%
12 - Finance	165,376	143,648	(21,728)	-15.1%
14 - Legal and Judicial	112,436	106,711	(5,725)	-5.4%
16 - Police	2,250,755	2,022,780	(227,975)	-11.3%
17 - Fire	1,867,555	1,817,995	(49,560)	-2.7%
18 - Animal Services	139,139	131,025	(8,114)	-6.2%
21 - Planning	516,788	362,623	(154,165)	-42.5%
22 - City Secretary	46,339	25,987	(20,352)	-78.3%
23 - Human Resources	84,813	72,941	(11,872)	-16.3%
24 - Public Works Department	437,289	465,730	28,441	6.1%
25 - Vehicle Maintenance	114,346	135,413	21,067	15.6%
26 - Engineering/Capital Projects	92,234	66,567	(25,667)	-38.6%
27 - Brush Department	122,367	114,764	(7,603)	-6.6%
28 - Downtown & Main St. Prog.	49,937	58,409	8,472	14.5%
29 - Facilities	78,996	60,827	(18,169)	-29.9%
31 - Public Library	353,295	327,011	(26,284)	-8.0%
34 - Parks and Recreation	472,513	424,445	(48,068)	-11.3%
87 - Information Technologies	222,594	199,695	(22,899)	-11.5%
89 - City Attorney	45,534	28,049	(17,485)	-62.3%
90 - Non-Departmental	6,197,868	3,997,173	(2,200,695)	-55.1%
Expenditure Totals	13,459,158	10,637,203	(2,821,955)	-26.5%
Net Revenues (Expenditures)	1,900,397	3,562,104	(1,661,707)	



FY2022 INCOME STATEMENT-UTILITY FUND

For Three Months Ended December 31, 2022

Account Number	Account Name	FY 2022-23 Actual 12/31/22	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
002 - UTILITY FUND REVENUE					
3410	Charges for Services	100,822	489,294	(388,472)	20.6%
3430	Electric Revenue	7,644,935	29,928,050	(22,283,115)	25.5%
3432	Water Revenue	4,260,442	16,784,218	(12,523,776)	25.4%
3434	Sewer Revenue	2,970,360	11,955,800	(8,985,440)	24.8%
3480	Other Charges	181,131	550,000	(368,869)	32.9%
3610	Interest Revenues	203,087	22,175	180,912	915.8%
3620	Miscellaneous Revenues	78,707	637,500	(558,793)	12.3%
3700	User Fees	10,750	43,000	(32,250)	25.0%
4	Revenue Totals:	15,450,234	60,410,037	(44,959,803)	25.6%
002 - UTILITY EXPENDITURES					
44	Utility Billing	102,317	541,470	439,153	18.9%
45	Utility Administration	96,335	646,402	550,067	14.9%
46	Administrative Services	333,012	1,792,959	1,459,947	18.6%
47	Electric Distribution	3,580,685	22,833,919	19,253,233	15.7%
48	Utility Services	435,653	1,889,398	1,453,745	23.1%
49	Engineering/Capital Projects	215,424	1,499,430	1,284,005	14.4%
56	Water Plant	999,966	6,352,761	5,352,796	15.7%
57	Water/Sewer	1,164,410	5,133,583	3,969,173	22.7%
65	Geronimo Creek WWTP	74,650	466,650	392,000	16.0%
66	Walnut Branch WWTP	338,564	1,550,942	1,212,378	21.8%
80	Economic Development	133,777	583,930	450,153	22.9%
81	Facilities	272,370	1,291,704	1,019,334	21.1%
87	Information Technologies	242,082	1,108,172	866,090	21.8%
89	City Attorney	61,265	353,480	292,215	17.3%
90	Non-Departmental	9,306,471	18,170,360	8,863,889	51.2%
	Expenditure Totals:	17,356,980	64,215,160	46,858,179	27.0%
Net Revenues (Expenditures)		(1,906,746)	(3,805,123)	1,898,376	



FY2022 Income Statement Prior vs. Actual - Utility Fund

**For Three Months Ended December 31, 2022
and December 31, 2021**

Account Number	Account Name	FY 2022-23 Actual 12/31/22	FY 2021-22 Actual 12/31/21	Variance Pos. (Neg)	% Variance Pos. (Neg.)
002 - UTILITY FUND REVENUE					
3410	Charges for Services	100,822	50,065	50,758	101.4%
3430	Electric Revenue	7,644,935	7,670,324	(25,388)	-0.3%
3432	Water Revenue	4,260,442	3,323,770	936,672	28.2%
3434	Sewer Revenue	2,970,360	2,494,272	476,089	19.1%
3480	Other Charges	181,131	160,980	20,151	12.5%
3610	Interest Revenues	203,087	3,214	199,873	6219.2%
3620	Miscellaneous Revenues	78,707	155,923	(77,216)	-49.5%
3700	User Fees	10,750	10,750	0	0.0%
4	Revenue Totals:	15,450,234	13,869,297	1,580,937	11.4%
002 - UTILITY EXPENDITURES					
44	Utility Billing	102,317	106,639	4,322	4.1%
45	Utility Administration	96,335	109,050	12,715	11.7%
46	Administrative Services	333,012	314,466	(18,546)	-5.9%
47	Electric Distribution	3,580,685	5,164,695	1,584,010	30.7%
48	Utility Services	435,653	353,117	(82,536)	-23.4%
49	Engineering/Capital Projects	215,424	134,665	(80,759)	NA
56	Water Plant	999,966	1,811,691	811,725	44.8%
57	Water/Sewer	1,164,410	1,067,104	(97,306)	-9.1%
65	Geronimo Creek WWTP	74,650	107,493	32,843	30.6%
66	Walnut Branch WWTP	338,564	398,022	59,458	14.9%
80	Economic Development	133,777	129,332	(4,445)	-3.4%
81	Facilities	272,370	233,060	(39,310)	-16.9%
87	Information Technologies	242,082	197,570	(44,512)	-22.5%
89	City Attorney	61,265	27,954	(33,311)	-119.2%
90	Non-Departmental	9,306,471	7,504,743	(1,801,728)	-24.0%
	Expenditure Totals:	17,356,980	17,659,601	302,621	1.7%
	Net Revenues (Expenditures)	(1,906,746)	(3,790,304)	1,883,558	-49.7%



FY2022 -INCOME STATEMENT-COLISEUM FUND

For Three Months Ended December 31, 2022

	FY 2022-23 Actual 12/31/22	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	22,550	65,000	(42,450)	34.7%
Concession Income	905	5,000	(4,095)	18.1%
Interest Earnings	3,261	350	2,911	931.8%
Credit Card Service Fees	298	1,000	(702)	29.8%
Transfers from Occupancy Tax	65,250	261,000	(195,750)	25.0%
Revenue Totals	92,264	332,350	(240,086)	27.8%
007 - COLISEUM EXPENDITURES				
Salaries	11,274	50,960	39,686	22.1%
Benefits	5,519	23,216	17,696	23.8%
Utilities	11,674	67,368	55,694	17.3%
Janitorial Services	10,750	43,000	32,250	25.0%
Repairs/Maintenance	4,584	45,500	40,916	10.1%
Equipment Rental	142	1,500	1,359	9.4%
General Supplies	3,388	26,050	22,662	13.0%
Credit Card Service Fees	806	2,500	1,694	32.2%
Public Relations	375	2,000	1,625	18.8%
Capital Outlay	3,480	105,500	102,020	3.3%
Expenditure Totals	51,992	369,394	317,402	14.1%
Net Revenues (Expenditures)	40,271	(37,044)	77,315	



FY2022 INCOME STATEMENT

Prior vs. Actual - Coliseum

For Three Months Ended December 31, 2022 and December 31, 2021

	FY 2022-23 Actual 12/31/22	FY 2021-22 Actual 12/31/21	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	22,550	11,900	10,650	89.5%
Concession Income	905	0	905	NA
Interest Earnings	3,261	48	3,213	6729.7%
Miscellaneous Revenue	0	161	(161)	-100.0%
Credit Card Service Fees	298	152	146	96.3%
Transfers from Occupancy Tax	65,250	54,375	10,875	20.0%
Revenue Totals	92,264	66,635	25,628	38.5%
007 - COLISEUM EXPENDITURES				
Salaries	11,274	10,627	(647)	-6.1%
Benefits	5,519	5,208	(311)	-6.0%
Utilities	11,674	9,772	(1,903)	-19.5%
Janitorial Services	10,750	10,750	0	0.0%
Repairs/Maintenance	4,584	9,238	4,654	50.4%
Equipment Rental	142	354	212	60.0%
General Supplies	3,388	1,464	(1,925)	-131.5%
Credit Card Service Fees	806	355	(451)	-127.1%
Public Relations	375	0	(375)	NA
Capital Outlay	3,480	0	(3,480)	NA
Expenditure Totals	51,992	47,767	(4,225)	-8.8%
Net Revenues (Expenditures)	40,271	18,868	21,403	



FY2022 INCOME STATEMENT SEGUIN EVENTS COMPLEX For Three Months Ended December 31, 2022

	FY 2022-23 Actual 12/31/22	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Concession Income	818	0	818	NA
Rodeo Arena Rentals	4,014	15,000	(10,986)	26.8%
Fairgrounds Facilities Rentals	12,605	30,000	(17,395)	42.0%
Interest Earnings	1,239	75	1,164	1651.5%
Transfers from Occupancy Tax	23,156	92,624	(69,468)	25.0%
Revenue Totals	41,831	137,699	(95,868)	30.4%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	15,072	67,443	52,371	22.3%
Benefits	7,175	31,179	24,004	23.0%
Utilities	5,611	21,400	15,789	26.2%
Repairs/Maintenance	252	8,200	7,948	3.1%
General Supplies	1,131	10,097	8,966	11.2%
Expenditure Totals	29,241	138,319	109,078	21.1%
Net Revenues (Expenditures)	12,590	(620)	13,210	



FY2022 INCOME STATEMENT

Prior vs. Actual - Seguin Events Complex

For Three Months Ended December 31, 2022 and December 31, 2021

	FY 2022-23 Actual 12/31/22	FY 2021-22 Actual 12/31/21	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Concession Income	818	0	818	NA
Rodeo Arena Rentals	4,014	3,560	454	12.7%
Fairgrounds Facilities Rentals	12,605	9,910	2,695	27.2%
Interest Earnings	1,239	12	1,226	10069.6%
Transfers from Occupancy Tax	23,156	22,598	559	2.5%
Revenue Totals	41,831	36,080	5,752	15.9%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	15,072	14,256	(816)	-5.7%
Benefits	7,175	6,774	(401)	-5.9%
Utilities	5,611	5,502	(109)	-2.0%
Repairs/Maintenance	252	23	(229)	-974.4%
General Supplies	1,131	610	(521)	-85.3%
Expenditure Totals	29,241	27,166	(2,075)	-7.6%
Net Revenues (Expenditures)	12,590	8,914	3,677	



FY 2022 INCOME STATEMENT GOLF FUND

For Three Months Ended December 31, 2022

	FY 2022-23 Actual 12/31/22	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
023 - GOLF FUND REVENUES				
Golf Course Receipts	172,069	454,000	(281,931)	37.9%
Golf Cart Rentals	87,811	413,000	(325,189)	21.3%
Golf Concessions	33,639	151,000	(117,361)	22.3%
Golf Merchandise Sales	9,660	55,000	(45,340)	17.6%
Interest Earnings	6,131	950	5,181	645.4%
Miscellaneous	4,267	18,750	(14,483)	22.8%
Revenue Totals	313,578	1,092,700	(779,122)	28.7%
023 - GOLF FUND EXPENDITURES				
Salaries	117,250	596,430	479,180	19.7%
Benefits	46,849	221,838	174,988	21.1%
Utilities	7,707	34,768	27,061	22.2%
Repairs/Maintenance	9,595	39,000	29,405	24.6%
Rental	0	8,000	8,000	0.0%
Insurance	7,665	12,000	4,335	63.9%
General Supplies	35,187	257,500	222,313	13.7%
Energy and Fuel	2,206	23,040	20,834	9.6%
Miscellaneous	5,391	20,360	14,969	26.5%
Education	183	10,700	10,518	1.7%
Public Relations	320	3,000	2,680	10.7%
Expenditure Totals	232,354	1,226,636	994,282	18.9%
Net Revenues (Expenditures)	81,223	(133,936)	215,160	



FY 2022 INCOME STATEMENT

Prior vs. Actual - Golf Fund

For Three Months Ended December 31, 2022 and December 31, 2021

	FY 2022-23 Actual 12/31/22	FY 2021-22 Actual 12/31/21	Variance Pos. (Neg)	% of Budget
023 - GOLF FUND				
Golf Course Receipts	172,069	119,439	52,630	44.1%
Golf Cart Rentals	87,811	101,556	(13,746)	-13.5%
Golf Concessions	33,639	34,640	(1,001)	-2.9%
Golf Merchandise Sales	9,660	9,025	635	7.0%
Interest Earnings	6,131	124	6,007	4844.2%
Miscellaneous	4,267	5,410	(1,143)	-21.1%
Revenue Totals	313,578	270,195	43,383	16.1%
023 - GOLF FUND EXPENDITURES				
Salaries	117,250	119,715	2,465	2.1%
Benefits	46,849	48,520	1,671	3.4%
Utilities	7,707	7,452	(255)	-3.4%
Repairs/Maintenance	9,595	8,398	(1,197)	-14.3%
Insurance	7,665	(194,531)	(202,197)	103.9%
General Supplies	35,187	26,048	(9,139)	-35.1%
Energy and Fuel	2,206	1,614	(592)	-36.7%
Miscellaneous	5,391	7,480	2,090	27.9%
Education	183	139	(43)	-31.1%
Public Relations	320	320	(0)	-0.1%
Expenditure Totals	232,354	25,156	(207,198)	-823.7%
Net Revenues (Expenditures)	81,223	245,039	(163,815)	

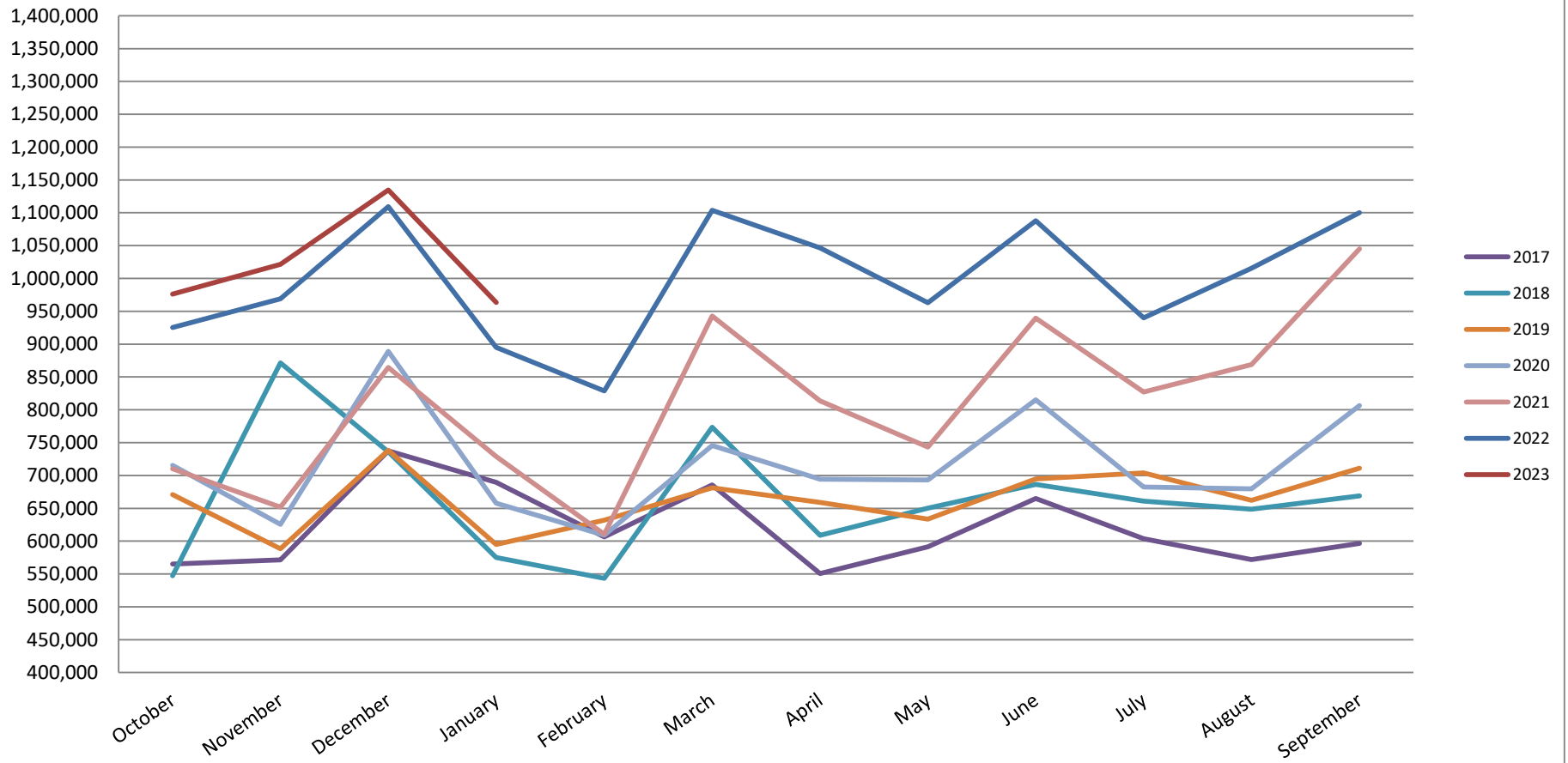
**CITY OF SEGUIN
SALES TAX**

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2023			<u>Total**</u>	<u>% Change</u>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>1% City</u>	<u>1/4% City *</u>	<u>1/4% SEDC</u>		
October	547,409	671,052	715,401	710,128	925,367	650,741	162,685	162,685	976,111	5.48%
November	871,405	588,417	625,391	651,845	969,137	681,104	170,276	170,276	1,021,656	5.42%
December	735,944	738,300	888,969	864,526	1,109,367	756,453	189,113	189,113	1,134,680	2.28%
January	<u>575,060</u>	<u>595,146</u>	<u>657,697</u>	<u>728,815</u>	<u>895,190</u>	<u>642,278</u>	<u>160,569</u>	<u>160,569</u>	<u>963,417</u>	<u>7.62%</u>
SUBTOTAL	2,729,818	2,592,915	2,887,458	2,955,314	3,899,061	2,730,576	682,644	682,644	4,095,863	5.05%
February	543,353	632,116	608,998	610,462	828,748					
March	773,361	681,171	745,546	942,814	1,103,594					
April	608,870	658,857	694,246	813,394	1,046,438					
May	650,197	633,605	693,319	743,207	962,859					
June	686,488	694,746	815,279	939,469	1,087,789					
July	660,885	703,849	682,569	827,158	940,146					
August	648,665	661,956	679,751	868,756	1,015,511					
September	<u>668,859</u>	<u>710,897</u>	<u>806,611</u>	<u>1,045,014</u>	<u>1,100,117</u>					
TOTAL	7,970,496	7,970,112	8,613,777	9,745,588	11,984,263					

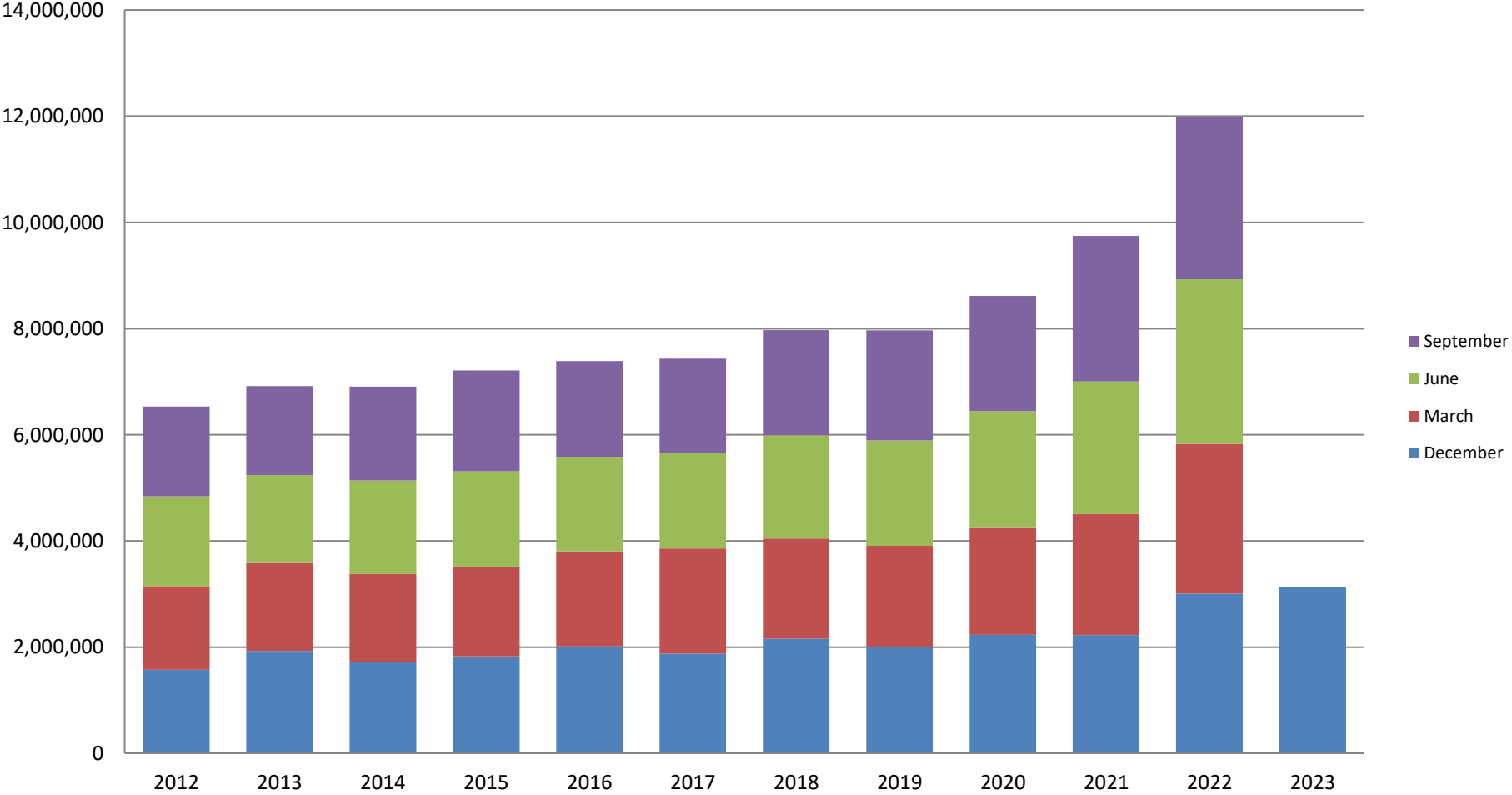
* For Property Tax Reduction

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

Sales Tax Trend



Sales Tax Trend by Quarter



**JANUARY SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>2022</u>	<u>2023</u>	<u>% Increase (Decrease)</u>
Seguin	895,190	963,417	7.62%
San Marcos	2,706,509	2,996,232	10.70%
Schertz	1,260,934	1,484,418	17.72%
San Antonio	33,161,153	35,476,020	6.98%
New Braunfels	3,383,177	3,228,307	-4.58%
Austin	23,614,651	26,667,279	12.93%
Selma	681,384	696,244	2.18%
Universal City	491,609	512,376	4.22%
Statewide	581,673,365	633,219,483	8.86%

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

<u>City</u>	<u>FY2022</u>	<u>FY2023</u>	<u>% Increase (Decrease)</u>
Seguin	3,899,061	4,095,864	5.05%
San Marcos	12,186,252	13,777,866	13.06%
Schertz	5,548,081	6,307,338	13.69%
San Antonio	152,808,513	160,451,818	5.00%
New Braunfels	15,264,119	15,071,187	-1.26%
Austin	104,737,841	116,784,297	11.50%
Selma	2,973,993	3,304,634	11.12%
Universal City	2,134,238	2,322,851	8.84%
Statewide	2,602,743,208	2,828,786,709	8.68%

GRANTS AWARDED AND IN PROGRESS - FY23

Application	Description	Funding Type	Amount Funded	City Match	Begin	Ends	Department	Status	Year
DOJ-COPS-Community Policing Development	PD BJJ and Community Outreach	Federal	177,799.00	0.00	10/01/21	08/30/23	Police	Ongoing	FY22
DOJ-Patrick Leahy	Bullet Proof Vests	Federal	8,400.00	8,400.00	02/01/22	08/31/23	Police	Ongoing	FY21
Texas Rural Business Fund (TxRBF)-Tx Dept of Ag	Lawson Street/Tyson	State	1,000,000.00	100,000.00	07/01/22	06/30/23	SEDC/City	Ongoing	FY22
DOJ-Patrick Leahy	Bullet Proof Vests	Federal	5,406.96	5,406.96	01/00/00	09/01/22	Police	Ongoing	FY23
Texas Dept of Agriculture	Main Street-Sidewalks	Federal	350,000.00	70,000.00	02/01/20	01/31/22	Development	Ongoing	FY20
Economic Development Assoc ¹	8th Street Extension	Federal	863,609.00	215,000.00	10/01/20	07/15/24	COS/SEDC	Ongoing	FY21
Walnut Springs Trail Extension	Trail extension	Federal	2,218,587.00	746,532.00	02/06/18		Engineering	Ongoing	
THC/Tx Preservation Trust	Sebastopol House Master Plan	State	30,000.00	20,000.00	10/01/20	08/31/21	Parks	Ongoing	FY21
US Dept of Justice/NJA	SPD/BBT Crisis Intervention Team (CIT)	Federal	206,916.00	75,296.00	10/01/20	09/30/23	Police	Ongoing	FY21/23
GLO-MIT Hurricane Harvey	4 drainage projects	Federal	37,681,885.50	378,618.00	10/01/21	09/30/28	Engineering	Ongoing	FY22
American Recovery Act (ARPA)-SLFRF	Round 1 & 2	Federal	7,431,596.18	0.00	07/01/21	12/30/24	Citywide	Ongoing	FY21
OAG-VCLG	Crime Victim Liaison VCLG	State	45,000.00	0.00	09/01/22	08/31/23	Police	Ongoing	FY23
Justice Assistance Grant (JAG)	FY23 Seguin Justice Assistance JAG	Federal	47,230.00	0.00	10/01/22	09/30/23	Police	Ongoing	FY23
Victims of Crime Act Formula Funding (VOCA)	FY23 Victim Assistance VOCA	Federal	20,333.38	9,526.40	10/01/22	09/30/23	Police	Ongoing	FY23
FY23 Bullet Resistant Shields	FY23 Bullet Resistant Shields	State	54,733.25	0.00	09/01/22	08/31/23	Police	Ongoing	FY23
FY23 Rifle Resistant Armor	FY23 Rifle Resistant Armor	State	63,732.06	0.00	09/01/22	08/31/23	Police	Ongoing	FY23
FY23 Local Border Security Program	Law Enforcement OT LBSP	State	20,000.00	0.00	09/01/22	08/31/23	Police	Ongoing	FY23
TDHCA-CARES Act Community Resiliency Program	Infectious Disease Units (2)	Federal	489,100.00	0.00	01/00/00	03/15/22	Fire	Ongoing	FY23
Safe Street for All (SS4A)	Safety Action Plan	Federal	265,200.00	66,300.00	0.00	01/01/23	Engineering	Ongoing	FY23
TOTAL			50,979,528.33	1,695,079.36					

FY23 = 1,005,328.69

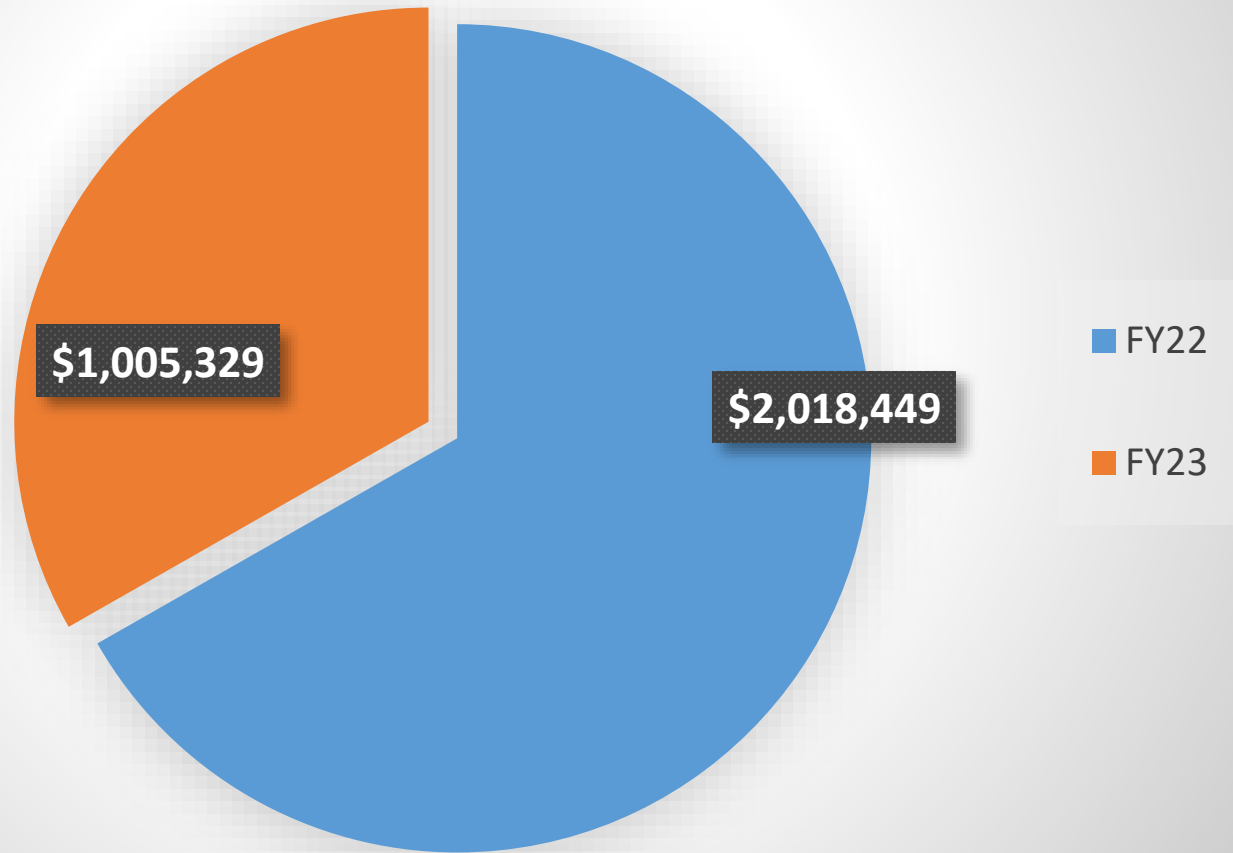
¹ Total Match = \$215,902. 50/50 split between SEDC and COS.

FY22-GRANTS APPLIED FOR AND AWAITING NOTICE OF AWARD

Application	Description	Funding Type	Ask Amount	City Match	Grant Term		Department	Est Award Date	Fiscal Year
					Begin	Ends			
Victim of Crime Act-Formula Funding VOCA	VOCA	Federal	20,294.84	0.00	10/01/23	09/30/24	PD	9/1/2023	FY24
FY23 State Homeland Security-LETPA	Barricades/ATVs	Federal	173,894.59	0.00	09/01/23	8/31/2024	PD	8/1/2023	FY24
TxDOT-Transportation Alternatives	JoeCarrillo Blvd	State	1,182,000.00	0.00	05/01/23	5/1/2025	Engineering	3/1/2023	FY23
FY24 Texas Preservation Trust Fund	Sebastopol House Porch	State	30,000.00	30,000.00	10/01/23	9/31/2025	Parks	10/1/2023	FY24
FY24 Criminal Justice Program-JAG	Ballistic Helmets	Federal	39,476.04	0.00	10/01/23	9/30/2024	PD	9/1/2023	FY24
FY23 State Homeland Security-National	Cloud Migration	Federal	111,250.00	0.00	09/01/23	8/31/2024	IT	8/1/2023	FY24
FY23 State Homeland Security-Regular	ATVs	Federal	33,966.69	0.00	09/01/23	8/30/2024	Fire	9/1/2023	FY24
SF-State Criminal Justice Planning	Seguin Youth Services-TRIPP	State	70,730.00	0.00	10/01/23	9/30/2024	Seguin Youth Svcs	9/1/2023	FY24
Texas Preservation Foundation	Sebastopol House Porch	Foundation	5,000.00	0.00	10/01/23	9/30/2024	Parks	9/1/2023	FY23
Niagara Perk Your Park	Playscape equipment	Foundation	75,000.00	0.00	10/01/23	9/30/2024	Parks	9/1/2023	FY23
SAFER	3 firefighters		828,130.95	0.00	10/01/23	9/30/2026	Fire	6/1/2023	FY23
Total			2,569,743.11	30,000.00					

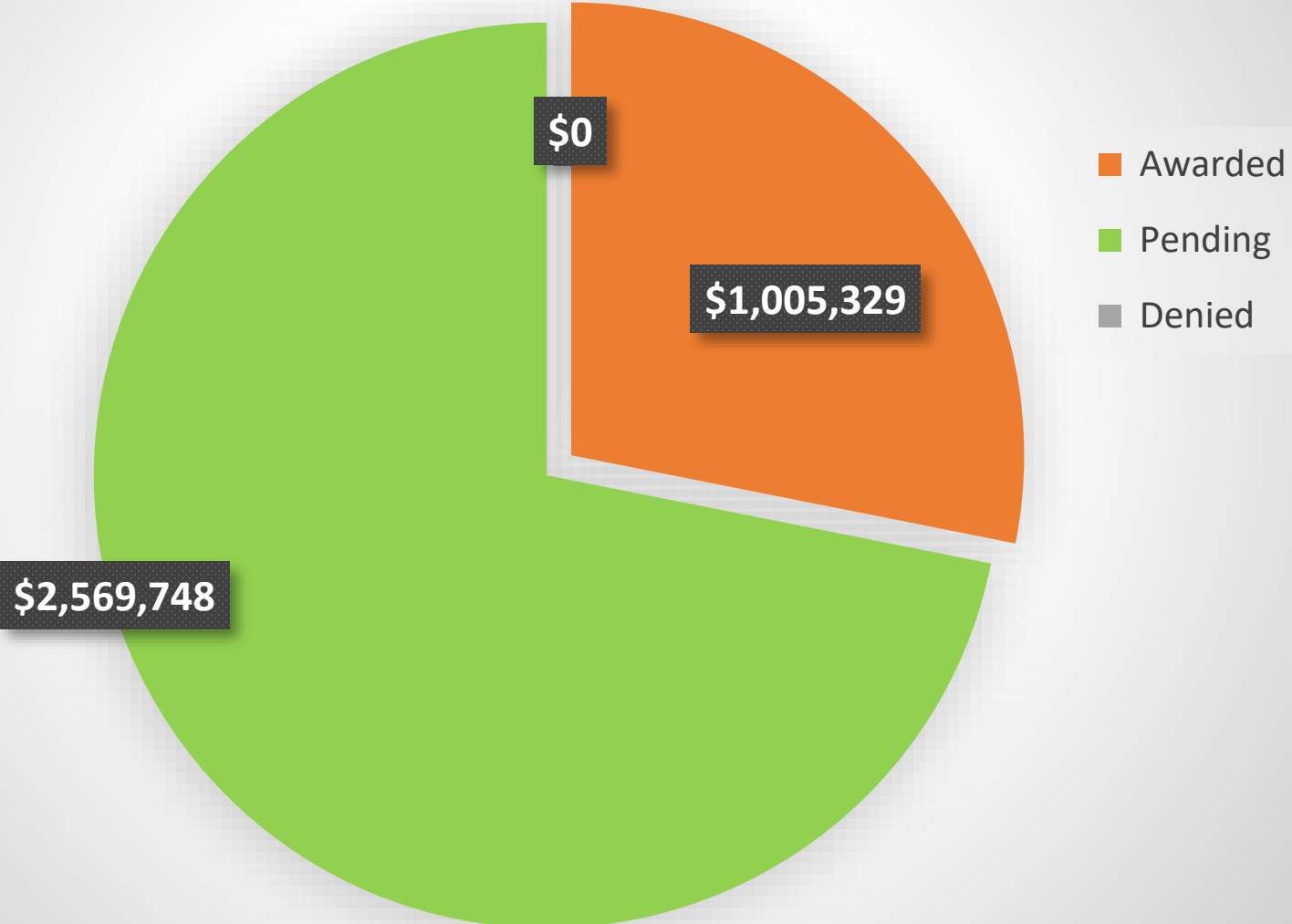
Grants Awarded FY23 YTD vs FY22

as of 3/1/2023 (Does not include Matching Funds)



FY23 Awarded, Pending, Declined

as of 3/1/2023 (Does not include Matching Funds)



FISCAL YEAR 2023 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	SUBTOTAL	Apr 30	July 31	TOTAL
Holiday Inn Express	50,522.65	47,483.60	98,006.25			98,006.25
La Quinta	31,746.37	27,632.95	59,379.32			59,379.32
Hampton Inn	34,886.04	36,760.52	71,646.56			71,646.56
Comfort Inn Suites	25,910.60	22,824.76	48,735.36			48,735.36
Days Inn	24,051.10	21,163.82	45,214.92			45,214.92
Townplace Suites	43,684.28	36,132.03	79,816.31			79,816.31
Super 8 Motel	13,501.08	13,335.46	26,836.54			26,836.54
Motel 6	7,823.21	5,998.86	13,822.07			13,822.07
Texas Inn	5,213.98	3,150.07	8,364.05			8,364.05
Lake Breeze Ski Lodge	8,213.10	933.80	9,146.90			9,146.90
Vanessa Vajdos (340 Meadow Lake Dr)	2,166.92		2,166.92			2,166.92
Sunrise Inn	1,287.86	1,008.70	2,296.56			2,296.56
Avalara, Inc. (460 River Drive)	5,713.03	4,683.77	10,396.80			10,396.80
River Retreat Properties (1101 Lakeview)	2,445.59	929.25	3,374.84			3,374.84
Geronimo Creek Retreat (2050 Laubach)	21,796.18	10,388.38	32,184.56			32,184.56
The Lofts	1,042.25		1,042.25			1,042.25
Zen on the Bend Vaca Rental (496 River Road)	651.00		651.00			651.00
Laura Wooley (1005 Reiley Road)	1,684.76	943.52	2,628.28			2,628.28
Carol & Sean Ramsey (906 Buerger Lane)	1,855.09		1,855.09			1,855.09
Laura Wooley (928 Buerger Lane)	2,246.81	1,114.95	3,361.76			3,361.76
Laura Wooley (920 Buerger Lane)	685.43	527.42	1,212.85			1,212.85
Birdy Properties (102 Lenz Drive)	1,049.65		1,049.65			1,049.65
Ian Miller (1029 E. Mountain)	510.57	223.26	733.83			733.83
Magnolia Hotel (203 S. Crockett)	1,233.33	1,018.01	2,251.34			2,251.34
Matthew Pond (810 N. Goodrich)	812.22	319.07	1,131.29			1,131.29
Avalara, Inc. (196 Daniell Alley)	845.95	396.90	1,242.85			1,242.85
Avalara, Inc. (435 Lake Placid)	849.10		849.10			849.10
Avalara, Inc. (20 Cherokee Bend)	1,151.50	780.50	1,932.00			1,932.00
Avalara, Inc. (44 River Oak Drive)	822.86	408.90	1,231.76			1,231.76
Vacasa LLC (46 River Oak Drive)	1,479.03	1,085.60	2,564.63			2,564.63
Vacasa LLC (48 River Oak Drive)	1,485.33	285.26	1,770.59			1,770.59
Vacasa LLC (230 Turtle Lane)	5,944.28	281.94	6,226.22			6,226.22
Vacasa LLC (510 Cypress Ridge)	1,861.19	230.94	2,092.13			2,092.13
Avalara, Inc. (60 S. Hampton Dr.)	1,186.01	469.00	1,655.01			1,655.01
Avalara, Inc. (416 Turtle Lane)	1,655.63	105.00	1,760.63			1,760.63
Avalara, Inc. (102 Turtle Lane)	1,675.29	958.88	2,634.17			2,634.17
Weinert Resort (1207 N. Austin)	1,918.26	678.79	2,597.05			2,597.05
The Lookout (901 Reiley Road)	759.85		759.85			759.85
Sweet & Cozy (516 N. King)	191.94	155.90	347.84			347.84
Total Collected	312,559.32	242,409.81	554,969.13	-	-	554,969.13

FISCAL YEAR 2022 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	SUBTOTAL	Apr 30	July 31	TOTAL
Holiday Inn Express	45,560.28	44,300.74	89,861.02	44,491.76	51,386.47	185,739.25
La Quinta	28,429.86	24,799.02	53,228.88	24,287.13	31,542.42	109,058.43
Hampton Inn	37,169.43	36,482.86	73,652.29	35,707.91	34,229.04	143,589.24
Comfort Inn Suites	24,539.92	19,572.95	44,112.87	22,916.39	25,868.10	92,897.36
Days Inn	33,103.06	19,543.71	52,646.77	23,912.50	25,993.08	102,552.35
Townplace Suites	44,923.80	34,214.77	79,138.57	38,649.02	40,763.75	158,551.34
Super 8 Motel	13,029.13	10,603.91	23,633.04	9,806.67	12,112.57	45,552.28
Motel 6	9,942.88	6,051.40	15,994.28	6,154.27	8,208.68	30,357.23
Texas Inn	4,711.25	4,246.26	8,957.51	4,797.90	4,251.75	18,007.16
Lake Breeze Ski Lodge	8,440.95	142.45	8,583.40	284.20	4,079.25	12,946.85
Vanessa Vajdos (340 Meadow Lake Dr)	3,218.00	1,485.12	4,703.12	838.71	2,074.00	7,615.83
Sunrise Inn	1,072.68	936.53	2,009.21	977.90	975.17	3,962.28
Avalara, Inc. (460 River Drive)	5,596.85	4,782.05	10,378.90	3,134.60	5,643.05	19,156.55
S. Carruthers (440 Turtle Lane)	435.82	11.76	447.58	61.11	115.50	624.19
River Retreat Properties (1101 Lakeview)	2,700.25	926.49	3,626.74	534.80	1,907.50	6,069.04
Geronimo Creek Retreat (2050 Laubach)	26,713.68	15,370.28	42,083.96	11,610.55	23,102.05	76,796.56
Son's Geronimo (2111 Laubach)	16,068.68	-	16,068.68	7,036.93	-	23,105.61
The Lofts	2,419.54	1,090.04	3,509.58	692.81	1,230.64	5,433.03
Zen on the Bend Vaca Rental (496 River Road)	1,083.25	142.80	1,226.05	313.25	313.25	1,852.55
Laura Wooley (1005 Reiley Road)	3,171.31	1,210.16	4,381.47	791.56	1,639.67	6,812.70
Team Housing Solutions	-	-	-	-	23.93	23.93
Carol & Sean Ramsey (906 Buerger Lane)	1,900.64	-	1,900.64	830.99	1,628.86	4,360.49
Laura Wooley (928 Buerger Lane)	2,700.30	1,383.96	4,084.26	1,320.30	2,560.80	7,965.36
Laura Wooley (920 Buerger Lane)	-	-	-	-	51.49	51.49
Birdy Properties (102 Lenz Drive)	1,612.31	164.92	1,777.23	153.65	552.09	2,482.97
Ian Miller (1029 E. Mountain)	893.08	581.33	1,474.41	406.25	599.23	2,479.89
Magnolia Hotel (203 S. Crockett)	1,164.38	1,159.34	2,323.72	1,025.78	1,270.43	4,619.93
Vacasa LLC (230 Lee Street)	-	-	-	-	4,256.13	4,256.13
Matthew Pond (810 N. Goodrich)	1,020.39	603.26	1,623.65	411.43	809.06	2,844.14
Avalara, Inc. (196 Daniell Alley)	1,124.20	444.15	1,568.35	-	651.00	2,219.35
Avalara, Inc. (435 Lake Placid)	1,693.16	124.60	1,817.76	-	429.80	2,247.56
Avalara, Inc. (457 Lake Placid)	1,907.01	393.61	2,300.62	235.83	1,486.97	4,023.42
Avalara, Inc. (123 River Shadows Lane)	1,520.05	535.50	2,055.55	-	-	2,055.55
Avalara, Inc. (20 Cherokee Bend)	2,462.60	777.00	3,239.60	500.50	616.00	4,356.10
Avalara, Inc. (44 River Oak Drive)	950.80	780.12	1,730.92	432.38	908.21	3,071.51
Vacasa LLC (46 River Oak Drive)	1,824.38	973.79	2,798.17	740.59	1,432.68	4,971.44
Vacasa LLC (48 River Oak Drive)	2,231.18	1,298.80	3,529.98	642.15	1,099.45	5,271.58
Vacasa LLC (230 Turtle Lane)	-	-	-	990.37	-	990.37
Vacasa LLC (510 Cypress Ridge)	-	-	-	-	489.50	489.50
Avalara, Inc. (60 S. Hampton Dr.)	1,210.02	231.00	1,441.02	245.00	914.76	2,600.78
Avalara, Inc. (416 Turtle Lane)	-	143.08	143.08	124.55	154.21	421.84
Avalara, Inc. (102 Turtle Lane)	-	-	-	-	1,685.97	1,685.97
Hill Country Premier Lodging (2761 West IH 10)	1,901.99	480.45	2,382.44	513.38	628.53	3,524.35
Weinert Resort (1207 N. Austin)	-	-	-	-	1,435.06	1,435.06
The Lookout (901 Reiley Road)	-	-	-	445.34	715.43	1,160.77
Total Collected	338,447.11	235,988.21	574,435.32	246,018.46	299,835.53	1,120,289.31