



It's real.

Date: August 30, 2023

To: Mayor and City Councilmembers
Steve Parker, City Manager

From: Susan Caddell *Susan Caddell*
Director of Finance

Subject: Financial Reports for Nine Months Ended June 30, 2023

Attached you will find financial reports for the General, Utility, Coliseum, Seguin Events Complex, and Golf Fund for the nine months ended June 30, 2023.

The first report is the Income Statement for the General Fund on a budgetary comparison. We have collected 92.6% of our budgeted revenues.

- Property Tax is 103.6% of budget. We do collect the largest of this budget during the first four months of fiscal year.
- Building Permits is 93.3% of budget. We continue to see development throughout the City.
- Sales tax is 86.5% of budget. More detailed reports of sales tax revenue are included later in the report.
- Public Safety Revenue is 84.5% 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.
- Health Revenue is 84.5% of budget. This includes the accounts Food Establishment Inspections and Animal Services Fees.
- Interest Revenue is 4,375.3% of budget. Interest rates have risen considerably since the budget process.
- Lease Revenues are 100% of budget. We receive the annual payment for Sprint Tower lease in the first quarter.

Expenditures are 74.5% of budget. Non-Departmental is 92.6% 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 \$4,063,113 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 \$3,646,328 or 10.1% from this time last year.

- Property Taxes are up by \$2,474,407 or 17.2%.
- Interest Revenue is up by \$654,282 or 1,429.4% due to the increase in interest rates.
- Public Safety is down by \$610,061 or 34%. 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 \$5,233,062 or 17.5% from this time last year.

- General Government has increased by \$40,481 or 84.8%. This is due to the increase in salaries and benefits.
- Police Department increased by \$638,164 largely due to the increase in salaries and benefits.
- Fire/EMS increased by \$535,536 also largely due to the increase in salaries and benefits.
- Planning has increased by \$437,177 also largely due to increases to salaries and benefits. In addition, professional services have increased due to the increased usage of third-party inspection services to keep up with inspections from the increase in development.
- Non-Departmental increased by \$3,129,807. Transfers to General Fund Capital Projects increased by \$1,541,141. Transfers to General Fund I&S increased by \$447,557. When the tax revenue increases, so do the transfers to General I&S. 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 74% of our budgeted revenues.

- Interest Revenue is 4,134.6% of budget. Interest rates have risen considerably since the budget process.

Expenditures for the Utility Fund are 68.2% of budget.

- Non-Departmental is 73% of the budget. This is due to the fact the majority of the amount of budgeted transfer of \$6,032,173 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 \$1,859,781 or 4.3%.

- Water revenue is up by \$738,343 or 6.8% due an increase in the number of customers by 4.34%. In addition, rates increased as of October 1.
- Sewer revenue is up by \$790,177 or 9.9%. The number of customers is up by 11.17%. In addition, rates increased as of October 1.
- Interest Revenue is up by \$863,393 or 1,615.5% due to the increase in interest rates.
- Miscellaneous Revenue is down by \$224,606 or 58.8%. In FY22, we collected pole attachment fees of \$88,307 in October. We have not yet collected these fees in FY23. In addition, in FY22, we closed several internal projects which affected this account.

Expenditures have increased by \$2,186,942 or 5%.

- Water/Sewer Maintenance is up by \$678,820 or 20.7%. This is largely due to a new line item of Streets Maintenance of \$299,899. This line item was created for repairs to streets that have had utility cuts.
- Capital Projects/Engineering has increased by \$264,329 or 48.7%. This is due to the increase in salaries and benefits.
- Non-Departmental has increased by \$895,799. Transfers to Utility I&S has increased by \$421,031. Indirect Cost Allocation has increased by \$450,218.

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 \$48,334 from FY22. Net revenues have increased in the Seguin Events Complex by \$4,367 from FY22. Net revenues have increased in the Golf Fund by \$47,669 from FY22.

The next reports detail more information about the sales tax revenue. We are up for the year by 6.51%. In June, we received the most in one month than we ever have.

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 \$30,573.24, or 2.73%.

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



FY2023 INCOME STATEMENT-GENERAL FUND

For Nine Months Ended June 30, 2023

	FY 2022-23 Actual 06/30/23	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
001 - GENERAL FUND REVENUE				
3110 - Property Tax	16,875,860	16,290,000	585,860	103.6%
3180 - Franchise Taxes	883,354	1,231,880	(348,526)	71.7%
3210 - Building Permits	2,636,307	2,825,000	(188,693)	93.3%
3220 - Other Licenses & Permits	42,000	40,000	2,000	105.0%
3310 - Interlocal Agreement	736,705	969,730	(233,025)	76.0%
3340 - State/Federal Gov. Grants	154,047	217,097	(63,050)	71.0%
3350 - Sales Tax	9,509,541	11,000,000	(1,490,459)	86.5%
3350 - Other State Gov. Shared Revenue	126,462	166,000	(39,538)	76.2%
3410 - Charges for Services	54,000	72,000	(18,000)	75.0%
3420 - Public Safety	1,182,797	1,400,000	(217,203)	84.5%
3440 - Sanitation Revenues	1,762,422	2,173,920	(411,498)	81.1%
3450 - Health	90,424	107,000	(16,576)	84.5%
3470 - Culture and Recreation	336,728	420,000	(83,272)	80.2%
3510 - Municipal Court	448,783	708,400	(259,617)	63.4%
3520 - Library	17,814	21,000	(3,186)	84.8%
3610 - Interest Revenues	700,054	16,000	684,054	4375.3%
3620 - Miscellaneous Revenues	798,577	720,216	78,361	110.9%
3630 - Lease Revenues	13,688	13,688	(0)	100.0%
3650 - Private Source Donations	68,958	75,000	(6,042)	91.9%
3700 - User Fees	3,458,014	4,610,685	(1,152,671)	75.0%
3910 - Intragovernmental Trnsfrs	11,531	17,500	(5,969)	65.9%
Revenue Totals	39,908,066	43,095,116	(3,187,051)	92.6%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	88,234	118,489	30,256	74.5%
11 - City Manager	199,724	290,252	90,527	68.8%
12 - Finance	580,623	821,138	240,515	70.7%
14 - Legal and Judicial	343,574	521,509	177,936	65.9%
16 - Police	7,379,600	10,211,655	2,832,055	72.3%
17 - Fire	6,259,994	8,940,166	2,680,171	70.0%
18 - Animal Services	444,466	646,112	201,646	68.8%
21 - Planning	1,678,765	2,449,537	770,772	68.5%
22 - City Secretary	105,785	149,767	43,982	70.6%
23 - Human Resources	301,625	466,089	164,464	64.7%
24 - Public Works Department	1,485,140	2,465,724	980,584	60.2%
25 - Vehicle Maintenance	347,045	675,012	327,967	51.4%
26 - Engineering/Capital Projects	311,004	532,112	221,109	58.4%
27 - Brush Department	403,823	597,765	193,942	67.6%
28 - Downtown & Main St. Prog.	154,609	232,738	78,129	66.4%
29 - Facilities	245,327	381,872	136,545	64.2%
31 - Public Library	1,139,553	1,647,224	507,671	69.2%
34 - Parks and Recreation	1,613,947	2,526,370	912,423	63.9%
87 - Information Technologies	734,977	1,181,394	446,417	62.2%
89 - City Attorney	147,691	238,242	90,552	62.0%
90 - Non-Departmental	11,094,169	11,978,085	883,916	92.6%
Expenditure Totals	35,059,673	47,071,252	12,011,578	74.5%
Net Revenues (Expenditures)	4,848,392	(3,976,136)	8,824,528	



FY2023 INCOME STATEMENT

Prior vs. Actual - General Fund

For Nine Months Ended June 30, 2023 and June 30, 2022

	FY 2022-23 Actual 06/30/23	FY 2021-22 Actual 06/30/22	Variance Pos. (Neg)	% Variance Pos. (Neg.)
001 - GENERAL FUND REVENUE				
3110 - Property Tax	16,875,860	14,401,454	2,474,407	17.2%
3180 - Franchise Taxes	883,354	776,658	106,696	13.7%
3210 - Building Permits	2,636,307	2,495,322	140,984	5.6%
3220 - Other Licenses & Permits	42,000	46,800	(4,800)	-10.3%
3310 - Interlocal Agreement	736,705	677,802	58,903	8.7%
3340 - State/Federal Gov. Grants	154,047	127,769	26,278	20.6%
3350 - Sales Tax	9,509,541	8,928,488	581,053	6.5%
3350 - Other State Gov. Shared Revenue	126,462	118,288	8,174	6.9%
3390 - Local Grants & Contribut.	0	704	(704)	-100.0%
3410 - Charges for Services	54,000	54,000	0	0.0%
3420 - Public Safety	1,182,797	1,792,859	(610,061)	-34.0%
3440 - Sanitation Revenues	1,762,422	1,504,329	258,093	17.2%
3450 - Health	90,424	83,536	6,888	8.2%
3470 - Culture and Recreation	336,728	362,029	(25,302)	-7.0%
3510 - Municipal Court	448,783	517,199	(68,416)	-13.2%
3520 - Library	17,814	18,430	(616)	-3.3%
3610 - Interest Revenues	700,054	45,772	654,282	1429.4%
3620 - Miscellaneous Revenues	798,577	736,056	62,520	8.5%
3630 - Lease Revenues	13,688	13,688	0	0.0%
3650 - Private Source Donations	68,958	65,465	3,493	5.3%
3700 - User Fees	3,458,014	3,234,025	223,989	6.9%
3910 - Intragovernmental Trnsfrs	11,531	261,064	(249,534)	-95.6%
Revenue Totals	39,908,066	36,261,737	3,646,328	10.1%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	88,234	47,753	(40,481)	-84.8%
11 - City Manager	199,724	181,543	(18,181)	-10.0%
12 - Finance	580,623	497,558	(83,065)	-16.7%
14 - Legal and Judicial	343,574	332,049	(11,525)	-3.5%
16 - Police	7,379,600	6,741,436	(638,164)	-9.5%
17 - Fire	6,259,994	5,724,458	(535,536)	-9.4%
18 - Animal Services	444,466	404,516	(39,950)	-9.9%
21 - Planning	1,678,765	1,241,588	(437,177)	-35.2%
22 - City Secretary	105,785	83,236	(22,549)	-27.1%
23 - Human Resources	301,625	279,634	(21,991)	-7.9%
24 - Public Works Department	1,485,140	1,509,985	24,845	1.6%
25 - Vehicle Maintenance	347,045	480,065	133,020	27.7%
26 - Engineering/Capital Projects	311,004	270,328	(40,676)	-15.0%
27 - Brush Department	403,823	388,659	(15,164)	-3.9%
28 - Downtown & Main St. Prog.	154,609	166,354	11,745	7.1%
29 - Facilities	245,327	233,322	(12,005)	-5.1%
31 - Public Library	1,139,553	1,066,987	(72,566)	-6.8%
34 - Parks and Recreation	1,613,947	1,406,985	(206,962)	-14.7%
87 - Information Technologies	734,977	683,749	(51,228)	-7.5%
89 - City Attorney	147,691	122,044	(25,647)	-21.0%
90 - Non-Departmental	11,094,169	7,964,362	(3,129,807)	-39.3%
Expenditure Totals	35,059,673	29,826,611	(5,233,062)	-17.5%
Net Revenues (Expenditures)	4,848,392	6,435,126	(1,586,734)	



FY2023 INCOME STATEMENT-UTILITY FUND

For Nine Months Ended June 30, 2023

Account Number	Account Name	FY 2022-23 Actual 06/30/23	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
002 - UTILITY FUND REVENUE					
3410 -	Charges for Services	304,828	489,294	(184,466)	62.3%
3430 -	Electric Revenue	22,176,751	29,928,050	(7,751,299)	74.1%
3432 -	Water Revenue	11,576,939	16,784,218	(5,207,279)	69.0%
3434 -	Sewer Revenue	8,756,526	11,955,800	(3,199,274)	73.2%
3480 -	Other Charges	510,975	550,000	(39,025)	92.9%
3610 -	Interest Revenues	916,838	22,175	894,663	4134.6%
3620 -	Miscellaneous Revenues	448,276	637,500	(189,224)	70.3%
3700 -	User Fees	32,250	43,000	(10,750)	75.0%
4 -	Revenue Totals:	44,723,383	60,410,037	(15,686,654)	74.0%
002 - UTILITY EXPENDITURES					
44 -	Utility Billing	380,377	541,470	161,093	70.2%
45 -	Utility Administration	348,021	646,402	298,381	53.8%
46 -	Administrative Services	1,081,473	1,792,959	711,486	60.3%
47 -	Electric Distribution	15,115,954	22,833,919	7,717,965	66.2%
48 -	Utility Services	1,306,400	1,889,398	582,998	69.1%
49 -	Engineering/Capital Projects	806,931	1,499,430	692,499	53.8%
56 -	Water Plant	4,236,426	6,419,761	2,183,335	66.0%
57 -	Water/Sewer	3,954,536	5,524,483	1,569,947	71.6%
65 -	Geronimo Creek WWTP	269,822	559,150	289,328	48.3%
66 -	Walnut Branch WWTP	1,044,731	1,634,442	589,711	63.9%
80 -	Economic Development	415,830	583,930	168,100	71.2%
81 -	Facilities	843,095	1,291,704	448,609	65.3%
87 -	Information Technologies	797,806	1,108,172	310,366	72.0%
89 -	City Attorney	202,443	353,480	151,037	57.3%
90 -	Non-Departmental	15,263,257	20,897,351	5,634,094	73.0%
	Expenditure Totals:	46,067,100	67,576,051	21,508,950	68.2%
Net Revenues (Expenditures)		(1,343,718)	(7,166,014)	5,822,296	



FY2023 Income Statement Prior vs. Actual - Utility Fund

**For Nine Months Ended June 30, 2023 and
June 30, 2022**

Account Number	Account Name	FY 2022-23 Actual 06/30/23	FY 2021-22 Actual 06/30/22	Variance Pos. (Neg)	% Variance Pos. (Neg.)
002 - UTILITY FUND REVENUE					
3410	- Charges for Services	304,828	235,901	68,928	29.2%
3430	- Electric Revenue	22,176,751	22,316,979	(140,228)	-0.6%
3432	- Water Revenue	11,576,939	10,838,595	738,343	6.8%
3434	- Sewer Revenue	8,756,526	7,966,349	790,177	9.9%
3480	- Other Charges	510,975	476,513	34,461	7.2%
3610	- Interest Revenues	916,838	53,445	863,393	1615.5%
3620	- Miscellaneous Revenues	448,276	943,569	(495,293)	-52.5%
3700	- User Fees	32,250	32,250	0	0.0%
4	- Revenue Totals:	44,723,383	42,863,602	1,859,781	4.3%
002 - UTILITY EXPENDITURES					
44	- Utility Billing	380,377	343,352	(37,025)	-10.8%
45	- Utility Administration	348,021	316,639	(31,382)	-9.9%
46	- Administrative Services	1,081,473	997,858	(83,615)	-8.4%
47	- Electric Distribution	15,115,954	15,293,358	177,404	1.2%
48	- Utility Services	1,306,400	1,147,580	(158,820)	-13.8%
49	- Engineering/Capital Projects	806,931	542,602	(264,329)	-48.7%
56	- Water Plant	4,236,426	4,410,416	173,990	3.9%
57	- Water/Sewer	3,954,536	3,275,716	(678,820)	-20.7%
65	- Geronimo Creek WWTP	269,822	285,815	15,993	5.6%
66	- Walnut Branch WWTP	1,044,731	1,034,146	(10,585)	-1.0%
80	- Economic Development	415,830	372,317	(43,513)	-11.7%
81	- Facilities	843,095	764,214	(78,881)	-10.3%
87	- Information Technologies	797,806	616,477	(181,329)	-29.4%
89	- City Attorney	202,443	112,210	(90,233)	-80.4%
90	- Non-Departmental	15,263,257	14,367,458	(895,799)	-6.2%
	Expenditure Totals:	46,067,100	43,880,158	(2,186,942)	-5.0%
Net Revenues (Expenditures)		(1,343,718)	(1,016,556)	(327,162)	32.2%



FY2023 -INCOME STATEMENT-COLISEUM FUND

For Nine Months Ended June 30, 2023

	FY 2022-23 Actual 06/30/23	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	54,150	65,000	(10,850)	83.3%
Concession Income	3,826	5,000	(1,174)	76.5%
Interest Earnings	14,205	350	13,855	4058.7%
Credit Card Service Fees	1,009	1,000	9	100.9%
Transfers from Occupancy Tax	195,750	261,000	(65,250)	75.0%
Revenue Totals	268,941	332,350	(63,409)	80.9%
007 - COLISEUM EXPENDITURES				
Salaries	36,050	50,960	14,910	70.7%
Benefits	17,100	23,216	6,116	73.7%
Utilities	33,856	56,100	22,245	60.3%
Janitorial Services	32,250	43,000	10,750	75.0%
Repairs/Maintenance	22,196	45,500	23,304	48.8%
Equipment Rental	637	1,500	863	42.5%
General Supplies	7,767	36,318	28,551	21.4%
Credit Card Service Fees	2,127	3,500	1,373	60.8%
Public Relations	707	2,000	1,294	35.3%
Capital Outlay	11,618	135,500	123,882	8.6%
Expenditure Totals	164,307	399,394	235,087	41.1%
Net Revenues (Expenditures)	104,634	(67,044)	171,678	



FY2023 INCOME STATEMENT

Prior vs. Actual - Coliseum

For Nine Months Ended June 30, 2023 and June 30, 2022

	FY 2022-23 Actual 06/30/23	FY 2021-22 Actual 06/30/22	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	54,150	36,750	17,400	47.3%
Concession Income	3,826	0	3,826	NA
Interest Earnings	14,205	860	13,346	1552.1%
Miscellaneous Revenue	0	161	(161)	-100.0%
Credit Card Service Fees	1,009	881	128	14.6%
Transfers from Occupancy Tax	195,750	163,125	32,625	20.0%
Revenue Totals	268,941	201,776	67,164	33.3%
007 - COLISEUM EXPENDITURES				
Salaries	36,050	33,435	(2,615)	-7.8%
Benefits	17,100	16,002	(1,098)	-6.9%
Utilities	33,856	33,318	(538)	-1.6%
Janitorial Services	32,250	32,250	0	0.0%
Repairs/Maintenance	22,196	19,493	(2,703)	-13.9%
Equipment Rental	637	811	175	21.5%
General Supplies	7,767	7,809	42	0.5%
Credit Card Service Fees	2,127	1,714	(413)	-24.1%
Education	0	644	644	100.0%
Public Relations	707	0	(707)	NA
Capital Outlay	11,618	0	(11,618)	NA
Expenditure Totals	164,307	145,476	(18,830)	-12.9%
Net Revenues (Expenditures)	104,634	56,300	48,334	



FY2023 INCOME STATEMENT

SEGUIN EVENTS COMPLEX

For Nine Months Ended June 30, 2023

	FY 2022-23 Actual 06/30/23	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Concession Income	818	0	818	NA
Rodeo Arena Rentals	10,268	15,000	(4,733)	68.5%
Fairgrounds Facilities Rentals	31,825	30,000	1,825	106.1%
Interest Earnings	5,835	75	5,760	7779.8%
Miscellaneous Revenue	373	0	373	NA
Transfers from Occupancy Tax	69,468	92,624	(23,156)	75.0%
Revenue Totals	118,586	137,699	(19,113)	86.1%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	48,792	67,443	18,651	72.3%
Benefits	22,400	31,179	8,779	71.8%
Utilities	12,984	21,700	8,716	59.8%
Repairs/Maintenance	5,181	8,200	3,019	63.2%
General Supplies	5,711	9,797	4,086	58.3%
Expenditure Totals	95,068	138,319	43,251	68.7%
Net Revenues (Expenditures)	23,519	(620)	24,139	



FY2023 INCOME STATEMENT

Prior vs. Actual - Seguin Events Complex

For Nine Months Ended June 30, 2023 and June 30, 2022

	FY 2022-23 Actual 06/30/23	FY 2021-22 Actual 06/30/22	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Concession Income	818	0	818	NA
Rodeo Arena Rentals	10,268	12,859	(2,591)	-20.2%
Fairgrounds Facilities Rentals	31,825	28,385	3,440	12.1%
Interest Earnings	5,835	255	5,579	2184.1%
Miscellaneous Revenue	373	150	223	148.7%
Transfers from Occupancy Tax	69,468	67,793	1,676	2.5%
Revenue Totals	118,586	109,442	9,145	8.4%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	48,792	45,640	(3,152)	-6.9%
Benefits	22,400	21,060	(1,339)	-6.4%
Utilities	12,984	13,776	792	5.8%
Repairs/Maintenance	5,181	5,576	395	7.1%
General Supplies	5,711	4,238	(1,473)	-34.8%
Expenditure Totals	95,068	90,290	(4,777)	-5.3%
Net Revenues (Expenditures)	23,519	19,151	4,367	



FY 2023 INCOME STATEMENT

GOLF FUND

For Nine Months Ended June 30, 2023

FY 2022-23 Actual 06/30/23	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
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023 - GOLF FUND REVENUES

Golf Course Receipts	320,059	454,000	(133,941)	70.5%
Golf Cart Rentals	308,669	413,000	(104,331)	74.7%
Golf Concessions	121,205	151,000	(29,795)	80.3%
Golf Merchandise Sales	40,606	55,000	(14,394)	73.8%
Interest Earnings	24,961	950	24,011	2627.5%
Miscellaneous	13,144	18,750	(5,606)	70.1%
Revenue Totals	828,644	1,092,700	(264,056)	75.8%

023 - GOLF FUND EXPENDITURES

Salaries	383,822	596,430	212,608	64.4%
Benefits	144,169	221,838	77,669	65.0%
Professional Services	0	1,040	1,040	0.0%
Utilities	20,818	34,368	13,550	60.6%
Repairs/Maintenance	25,593	47,040	21,447	54.4%
Rental	1,037	2,300	1,263	45.1%
Insurance	7,665	12,000	4,335	63.9%
General Supplies	141,778	259,220	117,442	54.7%
Energy and Fuel	6,397	23,040	16,643	27.8%
Miscellaneous	15,926	23,360	7,434	68.2%
Education	2,605	5,000	2,395	52.1%
Public Relations	550	1,000	450	55.0%
Expenditure Totals	750,359	1,226,636	476,278	61.2%

Net Revenues (Expenditures)

78,286	(133,936)	212,222
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FY 2023 INCOME STATEMENT

Prior vs. Actual - Golf Fund

For Nine Months Ended June 30, 2023 and June 30, 2022

	FY 2022-23 Actual 06/30/23	FY 2021-22 Actual 06/30/22	Variance Pos. (Neg)	% of Budget
023 - GOLF FUND				
Golf Course Receipts	320,059	306,322	13,738	4.5%
Golf Cart Rentals	308,669	302,372	6,297	2.1%
Golf Concessions	121,205	119,060	2,145	1.8%
Golf Merchandise Sales	40,606	31,892	8,714	27.3%
Interest Earnings	24,961	1,718	23,243	1353.3%
Miscellaneous	13,144	15,169	(2,025)	-13.3%
Revenue Totals	828,644	776,532	52,112	6.7%
023 - GOLF FUND EXPENDITURES				
Salaries	383,822	390,536	6,714	1.7%
Benefits	144,169	150,694	6,525	4.3%
Utilities	20,818	23,234	2,417	10.4%
Repairs/Maintenance	25,593	29,892	4,299	14.4%
Insurance	7,665	(3,578)	(11,243)	314.3%
General Supplies	141,778	126,154	(15,623)	-12.4%
Energy and Fuel	6,397	8,123	1,726	21.3%
Miscellaneous	15,926	18,334	2,409	13.1%
Education	2,605	1,921	(684)	-35.6%
Public Relations	550	605	55	9.1%
Expenditure Totals	750,359	745,916	(4,443)	-0.6%
Net Revenues (Expenditures)	78,286	30,616	47,669	

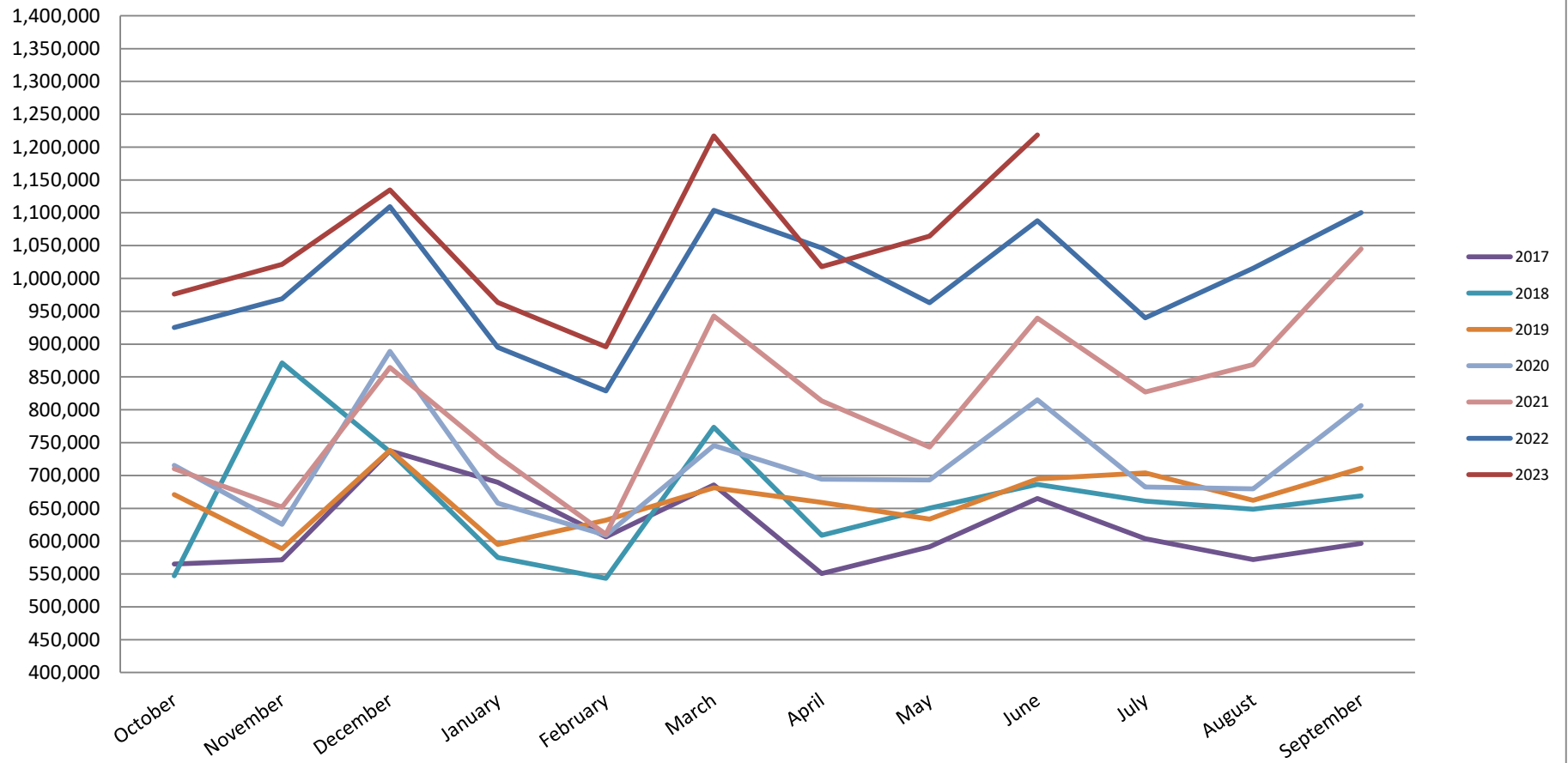
**CITY OF SEGUIN
SALES TAX**

	Fiscal Year <u>2018</u>	Fiscal Year <u>2019</u>	Fiscal Year <u>2020</u>	Fiscal Year <u>2021</u>	Fiscal Year <u>2022</u>	Fiscal Year 2023				
						<u>1% City</u>	<u>1/4% City *</u>	<u>1/4% SEDC</u>	<u>Total**</u>	<u>% Change</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	575,060	595,146	657,697	728,815	895,190	642,278	160,569	160,569	963,417	7.62%
February	543,353	632,116	608,998	610,462	828,748	597,282	149,320	149,320	895,923	8.11%
March	773,361	681,171	745,546	942,814	1,103,594	811,322	202,831	202,831	1,216,983	10.27%
April	608,870	658,857	694,246	813,394	1,046,438	678,603	169,651	169,651	1,017,905	-2.73%
May	650,197	633,605	693,319	743,207	962,859	1,419,138	177,392	177,392	1,064,353	10.54%
June	<u>686,488</u>	<u>694,746</u>	<u>815,279</u>	<u>939,469</u>	<u>1,087,789</u>	<u>1,624,685</u>	<u>203,086</u>	<u>203,086</u>	<u>1,218,514</u>	<u>12.02%</u>
SUBTOTAL	5,992,087	5,893,410	6,444,846	7,004,660	8,928,489	7,861,606	1,584,924	1,584,924	9,509,541	6.51%
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					

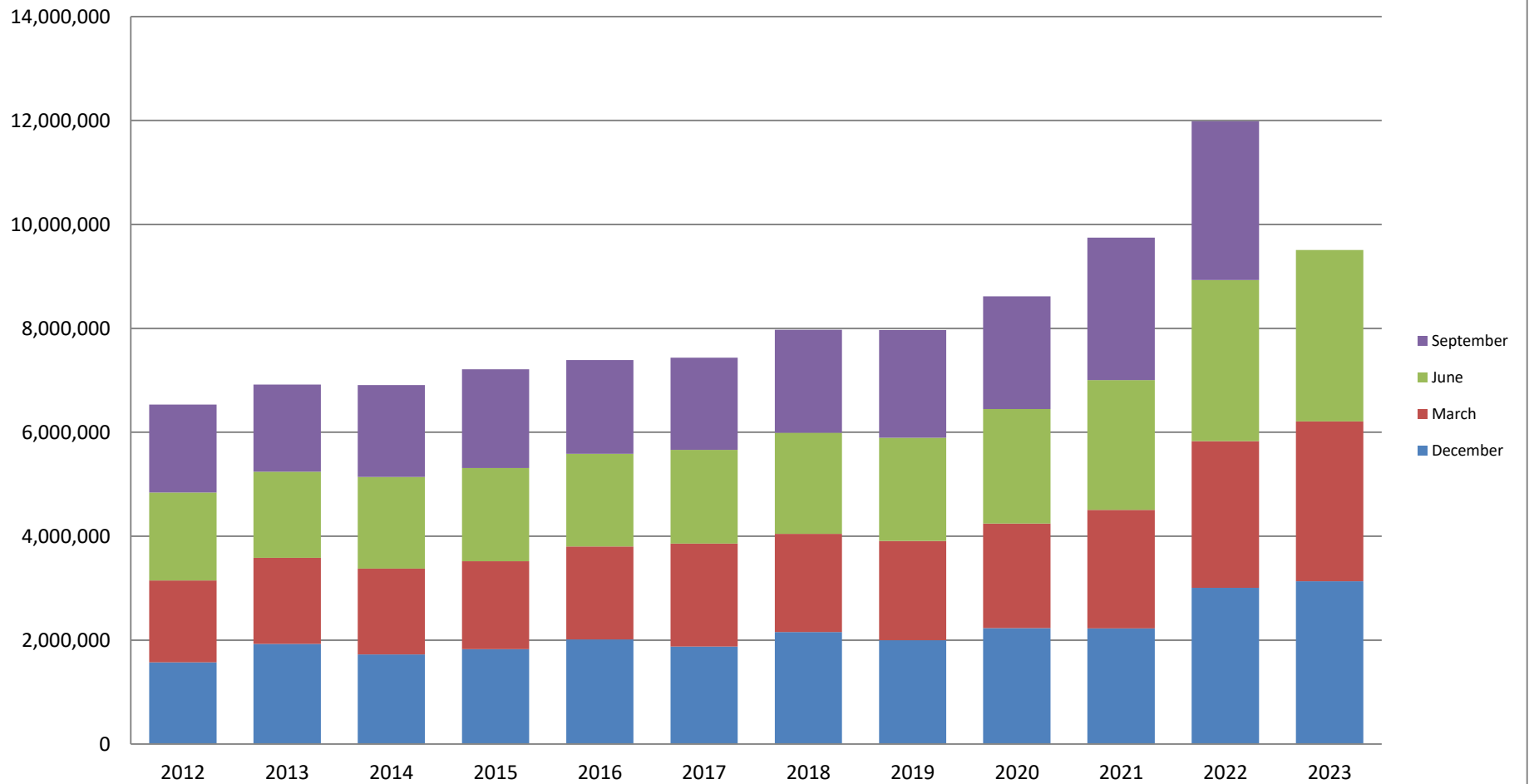
* For Property Tax Reduction

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

Sales Tax Trend



Sales Tax Trend by Quarter



**JUNE SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>2022</u>	<u>2023</u>	<u>% Increase (Decrease)</u>
Seguin	1,087,789	1,218,514	12.02%
San Marcos	3,325,549	3,580,381	7.66%
Schertz	1,823,864	1,789,272	-1.90%
San Antonio	43,946,359	44,421,957	1.08%
New Braunfels	4,093,796	4,307,922	5.23%
Austin	30,855,838	31,417,743	1.82%
Selma	900,226	980,368	8.90%
Universal City	634,027	627,690	-1.00%
Statewide	760,494,994	771,715,389	1.48%

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

<u>City</u>	<u>FY2022</u>	<u>FY2023</u>	<u>% Increase (Decrease)</u>
Seguin	8,928,489	9,509,541	6.51%
San Marcos	27,343,440	29,711,432	8.66%
Schertz	13,098,085	14,495,839	10.67%
San Antonio	348,156,892	360,834,817	3.64%
New Braunfels	33,489,294	32,385,479	-3.30%
Austin	244,511,991	262,215,114	7.24%
Selma	6,861,940	7,535,148	9.81%
Universal City	4,954,529	5,239,525	5.75%
Statewide	5,978,583,120	6,350,775,545	6.23%

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
FY23 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
FY24 OAG-VCLG	Crime Victim Liaison VCLG	State	49,500.00	0.00	09/01/23	08/31/24	Police	Ongoing	FY24
TOTAL			51,029,028.33	1,695,079.36					

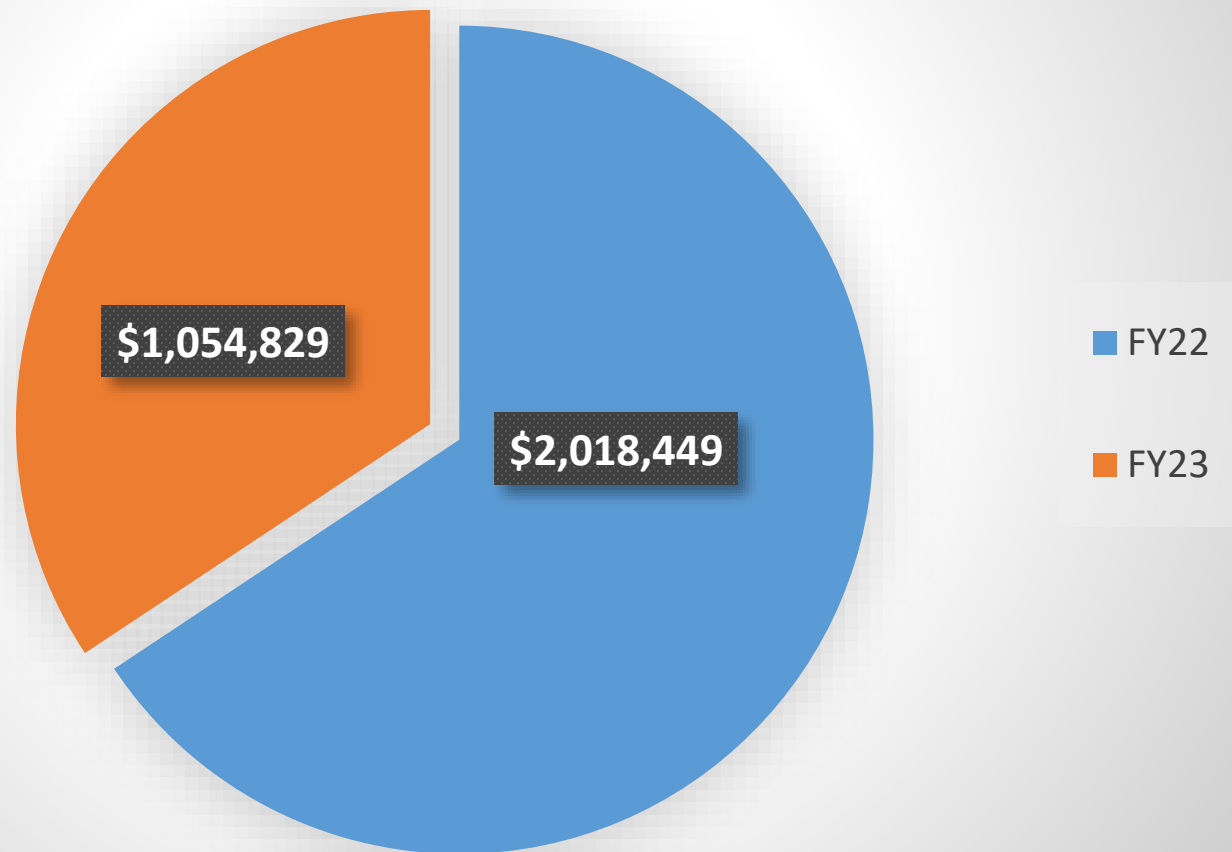
FY23 = 1,054,828.69

FY23-GRANTS APPLIED FOR AND AWAITING NOTICE OF AWARD

Application	Description	Funding Type	Ask Amount	City Match	Grant Term		Department	Est Award	Fiscal Year
					Begin	Ends		Date	
FY24 Local Border Security	PD Overtime	State	20,000.00	0.00	09/01/23	8/31/2023	PD	9/1/2023	FY24
FY24 Crime Victim Assistance	VOCA	Federal	20,294.84	0.00	10/01/23	09/30/24	PD	9/1/2023	FY24
FY23 State Homeland Security-Regular	Community Response	Federal	38,197.64	0.00	09/01/23	8/30/2024	Fire	9/1/2023	FY24
FY23 State Homeland Security-LETPA	Physical Protective Measures	Federal	173,894.59	0.00	09/01/23	8/31/2024	PD	8/1/2023	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	Enhancing Cybersecurity	Federal	111,250.00	0.00	09/01/23	8/31/2024	IT	8/1/2023	FY24
FY24 Truancy Prevention & Intervention	Seguin Youth Services-TRIPP	State	70,730.00	0.00	10/01/23	9/30/2024	Seguin Youth Svcs	9/1/2023	FY24
Bullet Proof Vests	20 Angel Armor Vets	Federal	33,821.05	16,910.54	01/01/24	8/31/2025	PD	1/1/2024	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
Law Enforcement Behavioral Response	MHPO Officers (2)	Federal	477,029.00	175,184.00	10/01/23	9/30/2026	PD	10/1/2023	FY24
TxDOT-Transportation Alternatives *	JoeCarrillo Blvd	State	2,002,496.00	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
SAFER	3 firefighters	Federal	828,130.95	0.00			Fire	10/1/2023	FY24
Total			3,925,320.11	222,094.54					

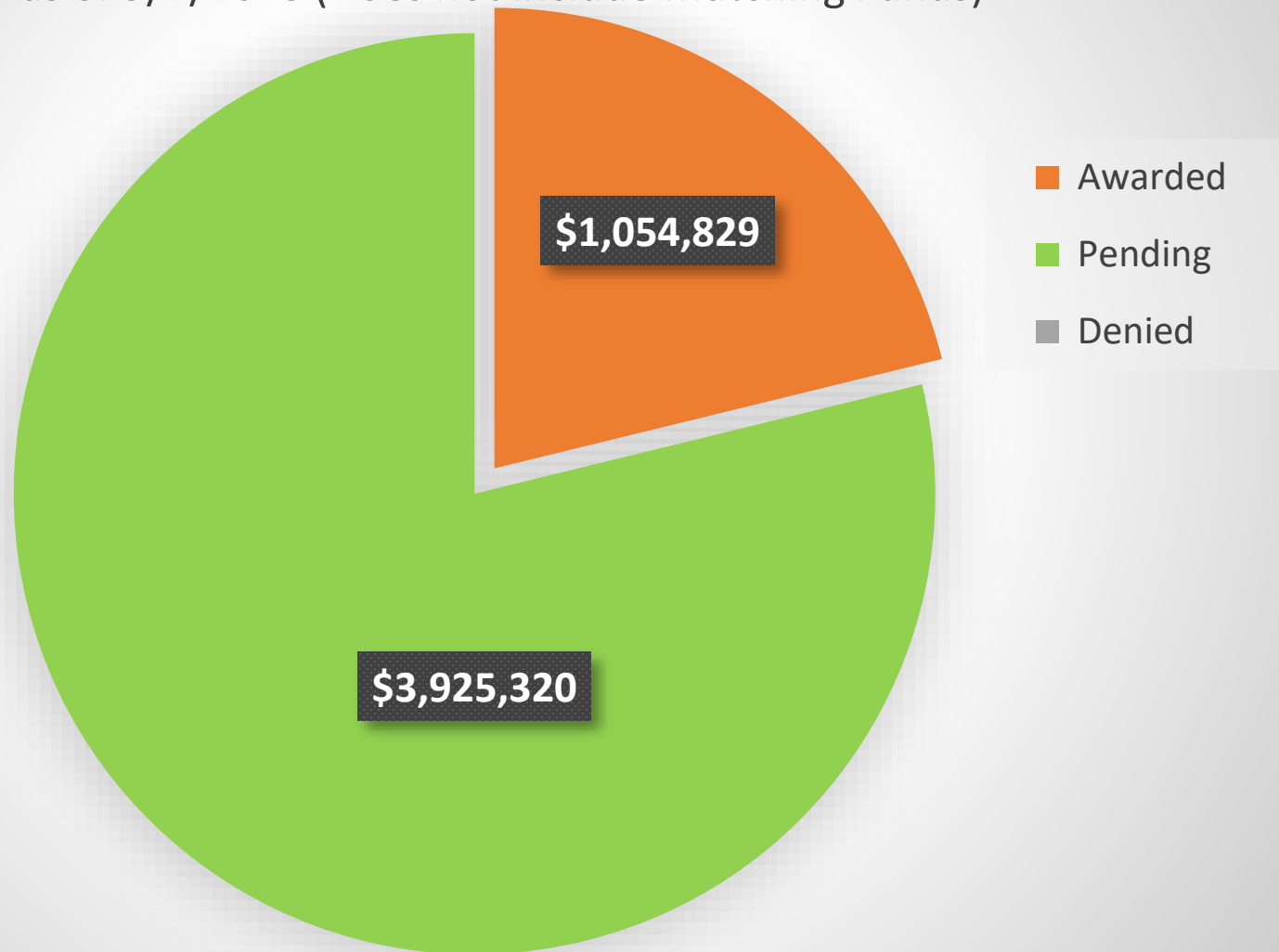
Grants Awarded FY23 YTD vs FY22

as of 9/1/2023 (Does not include Matching Funds)



FY23 Awarded, Pending, Declined

as of 9/1/2023 (Does not include Matching Funds)



FISCAL YEAR 2023 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	Apr 30	July 31	TOTAL
Holiday Inn Express	50,522.65	47,483.60	58,384.99	54,104.07	210,495.31
La Quinta	31,746.37	27,632.95	28,422.47	33,682.56	121,484.35
Hampton Inn	34,886.04	36,760.52	43,463.02	37,369.39	152,478.97
Comfort Inn Suites	25,910.60	22,824.76	27,982.50	26,322.90	103,040.76
Days Inn	24,051.10	21,163.82	19,220.14	18,143.35	82,578.41
Townplace Suites	43,684.28	36,132.03	36,248.83	40,731.25	156,796.39
Super 8 Motel	13,501.08	13,335.46	12,783.70	12,522.64	52,142.88
Motel 6	7,823.21	5,998.86	6,911.11	6,780.88	27,514.06
Texas Inn	5,213.98	3,150.07	4,625.96	4,183.74	17,173.75
Lake Breeze Ski Lodge	8,213.10	933.80	787.15	998.20	10,932.25
Vanessa Vajdos (340 Meadow Lake Dr)	2,166.92	-	-	806.00	2,972.92
Sunrise Inn	1,287.86	1,008.70	1,048.18	1,088.78	4,433.52
Avalara, Inc. (460 River Drive)	5,713.03	4,683.77	3,637.41	4,070.71	18,104.92
River Retreat Properties (1101 Lakeview)	2,445.59	929.25	409.50	1,025.64	4,809.98
Geronimo Creek Retreat (2050 Laubach)	21,796.18	10,388.38	9,865.46	18,335.60	60,385.62
The Lofts	1,042.25	-	-	-	1,042.25
Zen on the Bend Vaca Rental (496 River Road)	651.00	-	-	445.20	1,096.20
Laura Wooley (1005 Reiley Road)	1,684.76	943.52	717.39	1,214.61	4,560.28
Carol & Sean Ramsey (906 Buerger Lane)	1,855.09	-	-	427.50	2,282.59
Laura Wooley (928 Buerger Lane)	2,246.81	1,114.95	801.35	1,497.60	5,660.71
Laura Wooley (920 Buerger Lane)	685.43	527.42	432.72	521.85	2,167.42
Birdy Properties (102 Lenz Drive)	1,049.65	-	-	1,035.30	2,084.95
Keith Stadtmueller (106 Lenz Drive)	-	-	-	542.36	542.36
Ian Miller (1029 E. Mountain)	510.57	223.26	145.05	352.16	1,231.04
Magnolia Hotel (203 S. Crockett)	1,233.33	1,018.01	937.93	808.15	3,997.42
Matthew Pond (810 N. Goodrich)	812.22	319.07	-	-	1,131.29
Avalara, Inc. (196 Daniell Alley)	845.95	396.90	-	-	1,242.85
Avalara, Inc. (435 Lake Placid)	849.10	-	154.13	342.56	1,345.79
Avalara, Inc. (20 Cherokee Bend)	1,151.50	780.50	380.99	1,357.94	3,670.93
Avalara, Inc. (44 River Oak Drive)	822.86	408.90	317.06	541.26	2,090.08
Vacasa LLC (46 River Oak Drive)	1,479.03	1,085.60	225.06	610.88	3,400.57
Vacasa LLC (48 River Oak Drive)	1,485.33	285.26	286.85	437.50	2,494.94
Vacasa LLC (230 Turtle Lane)	5,944.28	281.94	-	-	6,226.22
Vacasa LLC (510 Cypress Ridge)	1,861.19	230.94	160.61	396.41	2,649.15
Avalara, Inc. (60 S. Hampton Dr.)	1,186.01	469.00	252.00	1,146.25	3,053.26
Avalara, Inc. (416 Turtle Lane)	1,655.63	105.00	210.21	626.24	2,597.08
Avalara, Inc. (102 Turtle Lane)	1,675.29	958.88	203.96	1,106.34	3,944.47
Weinert Resort (1207 N. Austin)	1,918.26	678.79	119.31	956.95	3,673.31
The Lookout (901 Reiley Road)	759.85	-	-	-	759.85
Sweet & Cozy (516 N. King)	191.94	155.90	31.65	100.29	479.78
Emily Roxas (113 W. Shelby)	316.07	121.97	240.00	269.15	947.19
Total Collected	312,875.39	242,531.78	259,406.69	274,902.21	1,089,716.07

FISCAL YEAR 2022 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	Apr 30	July 31	TOTAL
Holiday Inn Express	45,560.28	44,300.74	44,491.76	51,386.47	185,739.25
La Quinta	28,429.86	24,799.02	24,287.13	31,542.42	109,058.43
Hampton Inn	37,169.43	36,482.86	35,707.91	34,229.04	143,589.24
Comfort Inn Suites	24,539.92	19,572.95	22,916.39	25,868.10	92,897.36
Days Inn	33,103.06	19,543.71	23,912.50	25,993.08	102,552.35
Townplace Suites	44,923.80	34,214.77	38,649.02	40,763.75	158,551.34
Super 8 Motel	13,029.13	10,603.91	9,806.67	12,112.57	45,552.28
Motel 6	9,942.88	6,051.40	6,154.27	8,208.68	30,357.23
Texas Inn	4,711.25	4,246.26	4,797.90	4,251.75	18,007.16
Lake Breeze Ski Lodge	8,440.95	142.45	284.20	4,079.25	12,946.85
Vanessa Vajdos (340 Meadow Lake Dr)	3,218.00	1,485.12	838.71	2,074.00	7,615.83
Sunrise Inn	1,072.68	936.53	977.90	975.17	3,962.28
Avalara, Inc. (460 River Drive)	5,596.85	4,782.05	3,134.60	5,643.05	19,156.55
S. Carruthers (440 Turtle Lane)	435.82	11.76	61.11	115.50	624.19
River Retreat Properties (1101 Lakeview)	2,700.25	926.49	534.80	1,907.50	6,069.04
Geronimo Creek Retreat (2050 Laubach)	26,713.68	15,370.28	11,610.55	23,102.05	76,796.56
Son's Geronimo (2111 Laubach)	16,068.68	-	7,036.93	-	23,105.61
The Lofts	2,419.54	1,090.04	692.81	1,230.64	5,433.03
Zen on the Bend Vaca Rental (496 River Road)	1,083.25	142.80	313.25	313.25	1,852.55
Laura Wooley (1005 Reiley Road)	3,171.31	1,210.16	791.56	1,639.67	6,812.70
Team Housing Solutions	-	-	-	23.93	23.93
Carol & Sean Ramsey (906 Buerger Lane)	1,900.64	-	830.99	1,628.86	4,360.49
Laura Wooley (928 Buerger Lane)	2,700.30	1,383.96	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	153.65	552.09	2,482.97
Ian Miller (1029 E. Mountain)	893.08	581.33	406.25	599.23	2,479.89
Magnolia Hotel (203 S. Crockett)	1,164.38	1,159.34	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	411.43	809.06	2,844.14
Avalara, Inc. (196 Daniell Alley)	1,124.20	444.15	-	651.00	2,219.35
Avalara, Inc. (435 Lake Placid)	1,693.16	124.60	-	429.80	2,247.56
Avalara, Inc. (457 Lake Placid)	1,907.01	393.61	235.83	1,486.97	4,023.42
Avalara, Inc. (123 River Shadows Lane)	1,520.05	535.50	-	-	2,055.55
Avalara, Inc. (20 Cherokee Bend)	2,462.60	777.00	500.50	616.00	4,356.10
Avalara, Inc. (44 River Oak Drive)	950.80	780.12	432.38	908.21	3,071.51
Vacasa LLC (46 River Oak Drive)	1,824.38	973.79	740.59	1,432.68	4,971.44
Vacasa LLC (48 River Oak Drive)	2,231.18	1,298.80	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	245.00	914.76	2,600.78
Avalara, Inc. (416 Turtle Lane)	-	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	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	246,018.46	299,835.53	1,120,289.31