



It's real.

*Financial Reports for
Six Months Ended
March 31, 2026*

General Fund Recap – Budget Comparison

	Actual	Budget	Variance	% of Budget
Revenues	42,051,088	57,308,306	(15,257,218)	73.4%
Expenditures	32,542,753	63,699,865	31,157,112	51.1%
Net Rev./ (Exp)	9,508,335	(6,391,559)	15,899,894	

- Revenues are 73.4% of budget
- Expenditures are 51.1% of budget
- Budgeted to use \$6,391,559 of fund balance

General Fund – Revenue Highlights Budgetary Comparison

- Property Tax is 97.4% of budget
 - We collect the largest of this budget during the first four months
- Other Licenses and Permits is 264% of budget
- State/Federal Government Grants are 190.7% of budget
 - We received more grants than anticipated
- Sales tax is 59.8% of budget
- Municipal Court is 78.6% of budget – Miscellaneous Violations
- Interest Revenue is 120.9% of budget
 - Interest rates are higher than anticipated

General Fund – Revenue Highlights Budgetary Comparison *(continued)*

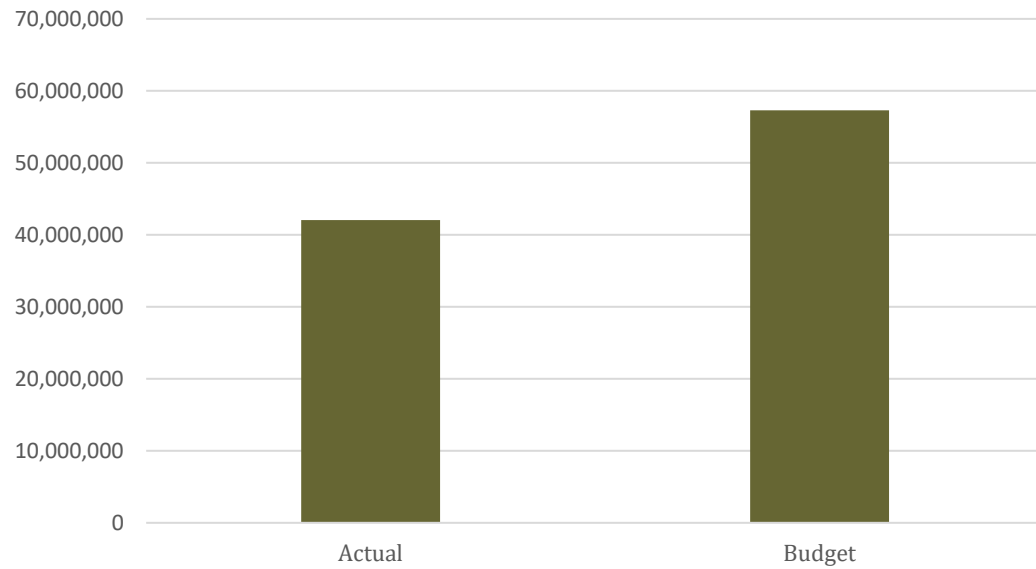
- Miscellaneous Revenue is 92.9% of budget
 - Alarm permits
 - Lily Springs Apartment payment
- Lease Revenue is 100% of budget – Sprint lease
- Intragovernmental Transfers – 83.2% of budget
 - Related to MC fines

General Fund – Expenditure Highlights Budgetary Comparison

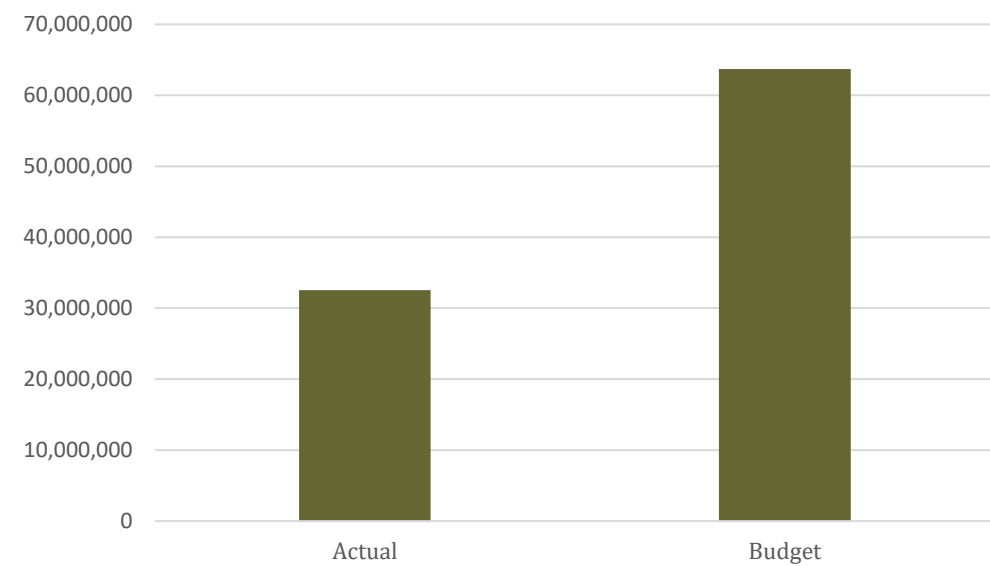
- Expenditures are 51.1% of budget.
- Non-Departmental is 70.2% of budget.
 - First half of indigent health care payment has been made
 - Large amount of budget transfers to General Capital Projects of \$2,103,546 has already been transferred
 - General I&S transfers

General Fund Revenues & Expenditures – Budgetary Comparison

Revenues



Expenditures



General Fund Recap – Prior Year Comparison

	FY26 Actual	FY25 Actual	Variance	% Increase
Revenues	42,051,088	37,938,447	4,112,640	10.8%
Expenditures	32,542,753	31,300,170	(1,242,583)	-4.0%
Net Rev./ (Exp)	9,508,335	6,638,277	2,870,057	

- Revenues increased by 10.8%
- Expenditures increased by 4%

General Fund – Revenue Highlights Prior Year Comparison

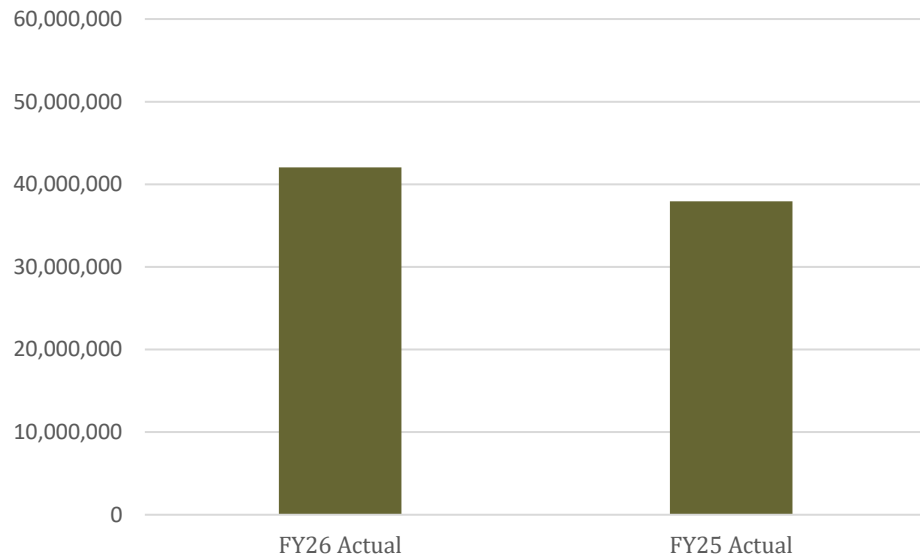
- Property Taxes are up by \$1,462,379 or 6.9%
 - The tax statements were late going out this year
- State/Federal Government Grants are up by \$99,353 or 111.1%
 - STEP grant for PD
 - Truancy grant Seguin Youth Services
- Sales Tax is up by \$1,691,712 or 23.7%
 - December, we received a large audit payment of \$1,261,219, which was an increase of 81.53%
 - Also received an audit payment in December of 2024
 - With both of these audit payments taken out, we are up for the year by 8.91%

General Fund – Expenditure Highlights Prior Year Comparison

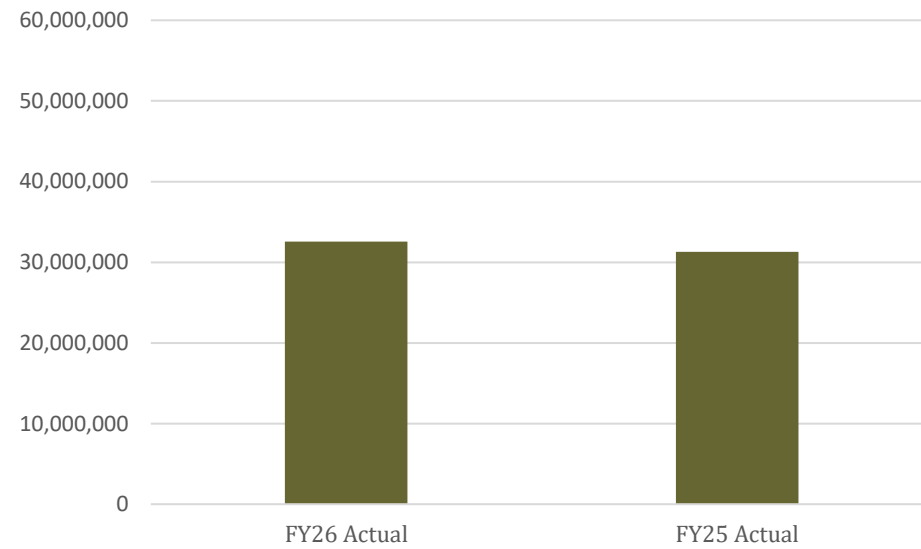
- Police Department increased by \$584,629 due to the increase in salaries and benefits
- Fire/EMS increased by \$548,084 also largely due to the increase in salaries and benefits
- Vehicle Maintenance increased by \$127,069
 - Large increases in vehicle and heavy equipment maintenance
- Non-Departmental decreased by \$673,015
 - Transfers to GF Capital Projects decreased by \$1,344,217

General Fund Revenues & Expenditures – Prior Year Comparison

Revenues



Expenditures



Utility Fund Recap – Budget Comparison

	Actual	Budget	Variance	% of Budget
Revenues	36,904,299	75,024,916	(38,120,617)	49.2%
Expenditures	35,945,691	77,309,011	41,363,320	46.5%
Net Rev/Exp	958,608	(2,284,095)	3,242,702	

- Revenues are 49.2% of budget
- Expenditures are 46.5% of budget
- Budgeted to use \$2,284,095 of retained earnings

Utility Fund – Revenue Highlights Budgetary Comparison

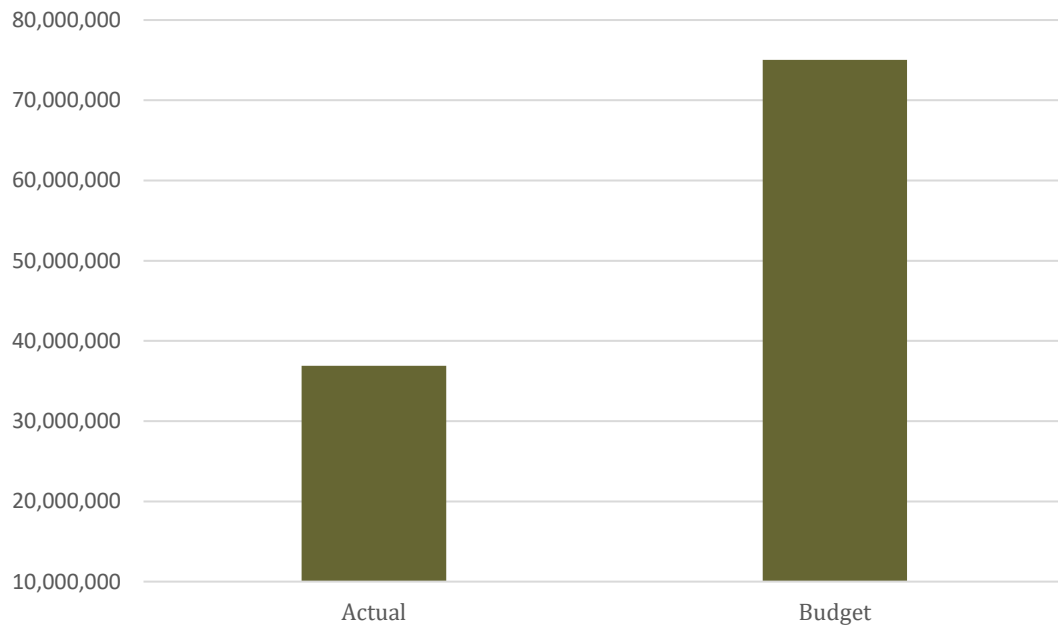
- Electric Revenue is 48.4% of budget
- Water Revenue is 48% of budget
- Sewer Revenue is 52.4% of budget
- Other Charges is 62.2% of budget

Utility Fund – Expenditure Highlights Budgetary Comparison

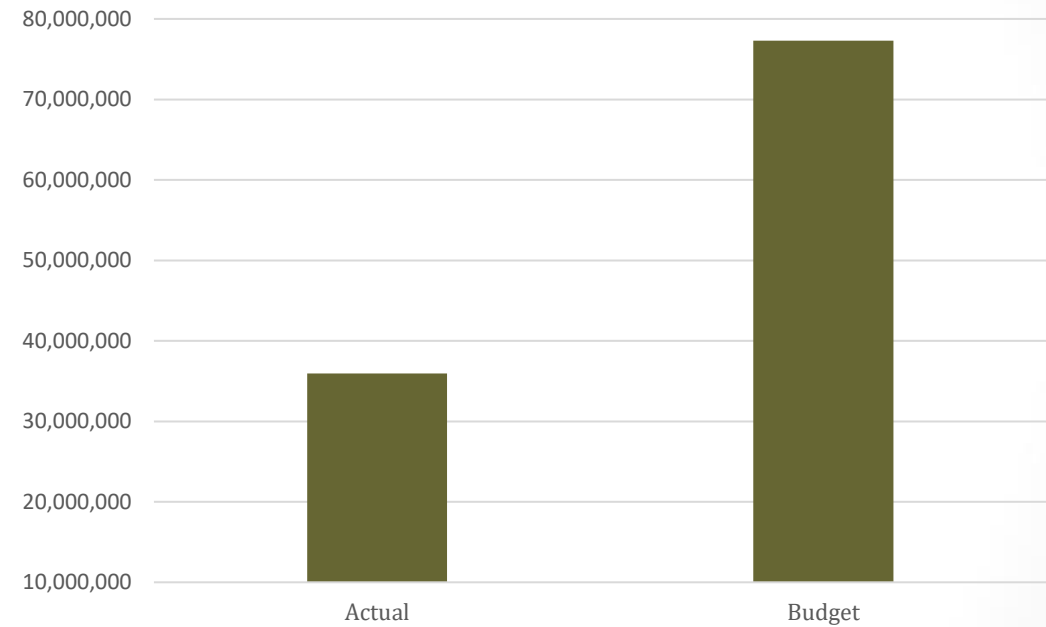
- Non-Departmental is 61.6% of budget
 - The entire amount of \$3,933,980 budgeted has been transferred to Utility Capital Projects

Utility Fund Revenues & Expenditures – Budgetary Comparison

Revenues



Expenditures



Utility Fund Recap – Prior Year Comparison

	FY26 Actual	FY25 Actual	Variance	% Change
Revenues	36,904,299	34,755,888	2,148,411	6.2%
Expenditures	35,945,691	36,311,249	365,558	1.0%
Net Rev/(Exp)	958,608	(1,555,361)	2,513,969	

- Revenues increased by 6.2%
- Expenditures decreased by 1%

Utility Fund – Revenue Highlights Prior Year Comparison

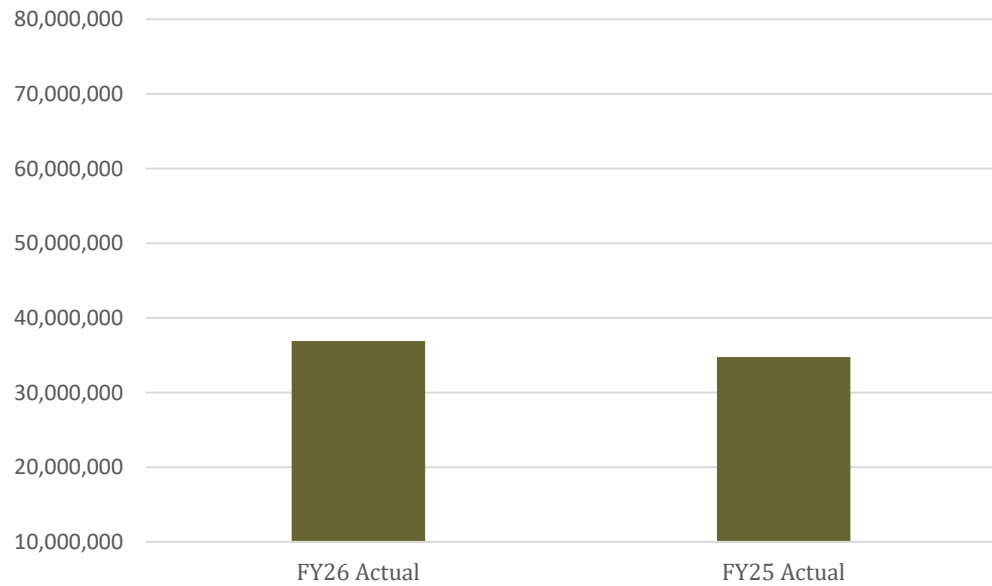
- Electric revenues are up by \$1,242,721 or 7.6%
 - Consumption has increased by 4.07%
- Water revenues are up \$237,059 or 2.4%
 - Number of customers have increased by 2,707 or 28.05%. This includes our takeover of the Springs Hill CCN which occurred this quarter
- Sewer revenues are up \$911,079 or 12.8%
 - Number of customers have increased by 8.57%

Utility Fund – Expenditure Highlights Prior Year Comparison

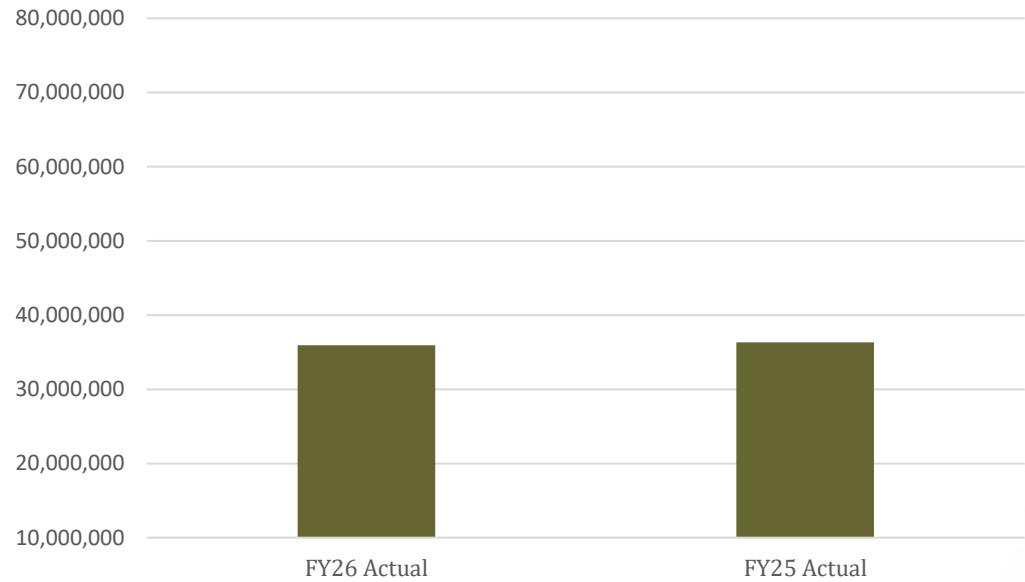
- Utility Engineering is a new department
- Non-Departmental decreased by \$1,115,397
 - Transfers to Utility Capital Projects has decreased by \$1,149,403

Utility Fund Revenues & Expenditures – Prior Year Comparison

Revenue



Expenditures



Other Funds Recap – Budgetary Comparison

Net Rev./(Exp.)	Actual	Budget	Variance
Coliseum	67,290	(134,178)	201,468
Seguin Events Complex	912	(28,000)	28,912

- Golf Fund is not included due to the course being closed this year
- All Departments are under budget

Other Funds Recap – Prior Year Comparison

Net Rev./(Exp.)	FY26	FY25	Variance
Coliseum	67,290	156,508	(89,219)
Seguin Events Complex	912	30,223	(29,311)

- Coliseum net revenues have decreased by \$89,219
 - Finishing up capital projects budgeted in FY25, but not complete until this fiscal year
 - HOT funds of \$72,500 for quarter ended March 31, 2026 has not yet been made
- Seguin Events Complex net revenues have decreased slightly by \$14
 - HOT funds of \$25,069 for quarter ended March 31, 2026 has not yet been made

**CITY OF SEGUIN
SALES TAX**

	Fiscal Year <u>2021</u>	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year 2026				
						<u>1% City</u>	<u>1/4% City *</u>	<u>1/4% SEDC</u>	<u>Total**</u>	<u>% Change</u>
October	710,128	925,367	976,111	1,093,432	1,173,362	827,690	206,923	206,923	1,241,535	5.81%
November	651,845	969,137	1,021,656	1,072,243	1,115,550	790,827	197,707	197,707	1,186,241	6.34%
December	864,526	1,109,367	1,134,680	1,285,613	1,545,960	1,870,889	467,722	467,722	2,806,334	81.53%
January	728,815	895,190	963,417	1,018,200	1,050,124	696,086	174,021	174,021	1,044,129	-0.57%
February	610,462	828,748	895,923	1,044,838	986,328	741,483	185,371	185,371	1,112,225	12.76%
March	<u>942,814</u>	<u>1,103,594</u>	<u>1,216,983</u>	<u>1,231,436</u>	<u>1,254,770</u>	<u>951,561</u>	<u>237,890</u>	<u>237,890</u>	<u>1,427,342</u>	<u>13.75%</u>
SUBTOTAL	4,508,590	5,831,403	6,208,770	6,745,762	7,126,094	5,878,537	1,469,634	1,469,634	8,817,806	23.74%
April	813,394	1,046,438	1,017,905	1,163,814	1,180,234					
May	743,207	962,859	1,064,353	1,827,044	1,130,441					
June	939,469	1,087,789	1,218,514	1,208,811	1,363,060					
July	827,158	940,146	1,084,862	1,126,022	1,145,082					
August	868,756	1,015,511	1,120,956	1,202,771	1,171,048					
September	<u>1,036,178</u>	<u>1,083,247</u>	<u>1,144,404</u>	<u>1,204,434</u>	<u>1,244,442</u>					
TOTAL	9,736,752	11,967,393	12,859,764	14,478,658	14,360,401					

* For Property Tax Reduction

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

December 2024 includes a large audit payment of \$187,573.

December 2025 includes a large audit collection of \$1,261,218.54.

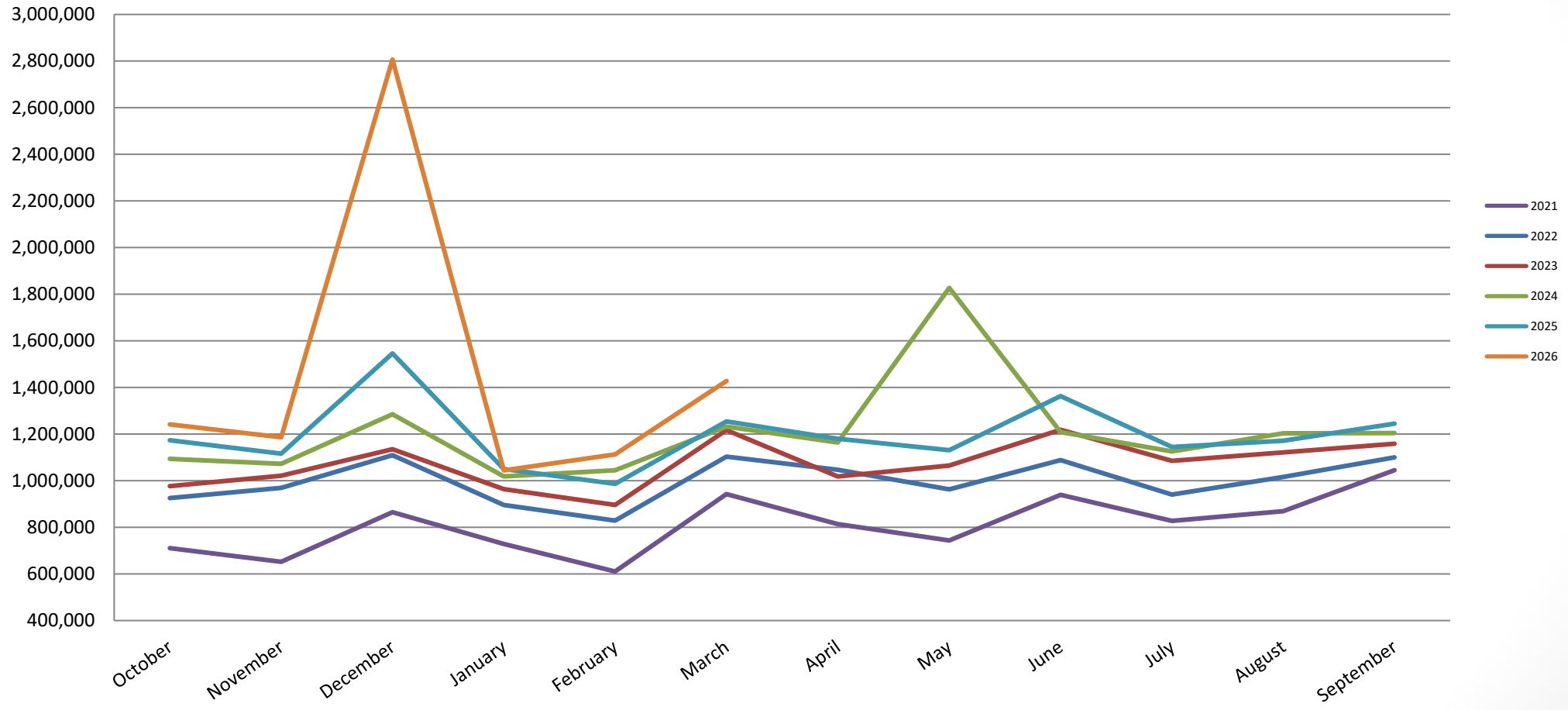
**MARCH SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>2025</u>	<u>2026</u>	<u>% Increase (Decrease)</u>
Seguin	1,254,770	1,427,342	13.75%
San Marcos	3,308,622	3,572,445	7.97%
Schertz	5,016,403	7,750,774	54.51%
San Antonio	46,337,913	43,219,024	-6.73%
New Braunfels	3,977,404	5,014,220	26.07%
Austin	31,354,898	34,475,164	9.95%
Selma	907,000	979,118	7.95%
Universal City	691,223	694,605	0.49%
Statewide	823,599,528	873,935,513	6.11%

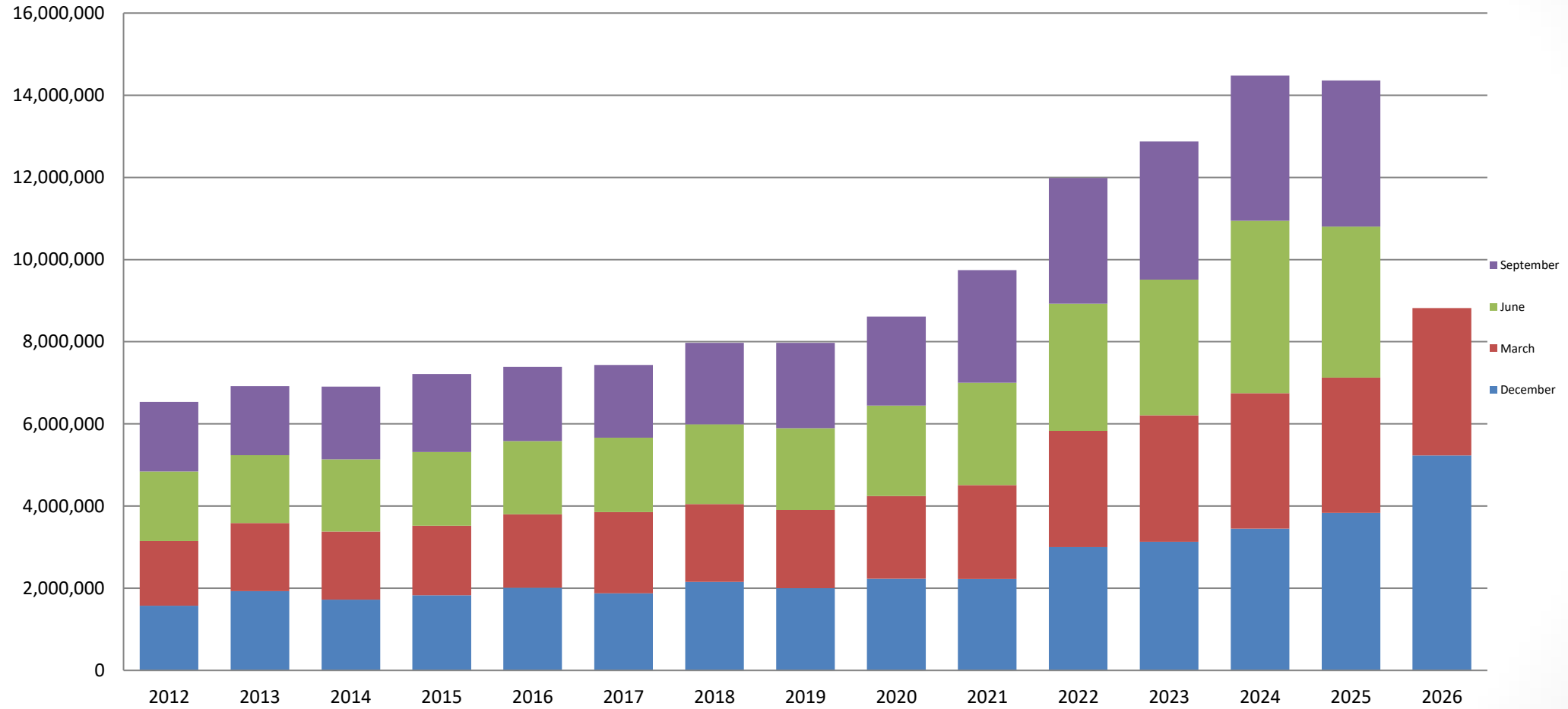
**YEAR-TO-DATE SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>FY2025</u>	<u>FY2026</u>	<u>% Increase (Decrease)</u>
Seguin	7,126,094	8,817,806	23.74%
San Marcos	19,328,723	20,022,700	3.59%
Schertz	13,506,551	38,802,901	187.29%
San Antonio	250,359,242	241,747,973	-3.44%
New Braunfels	22,963,513	26,583,832	15.77%
Austin	176,641,364	189,764,498	7.43%
Selma	5,184,148	5,118,125	-1.27%
Universal City	3,804,321	4,003,074	5.22%
Statewide	4,484,164,239	4,698,173,055	4.77%

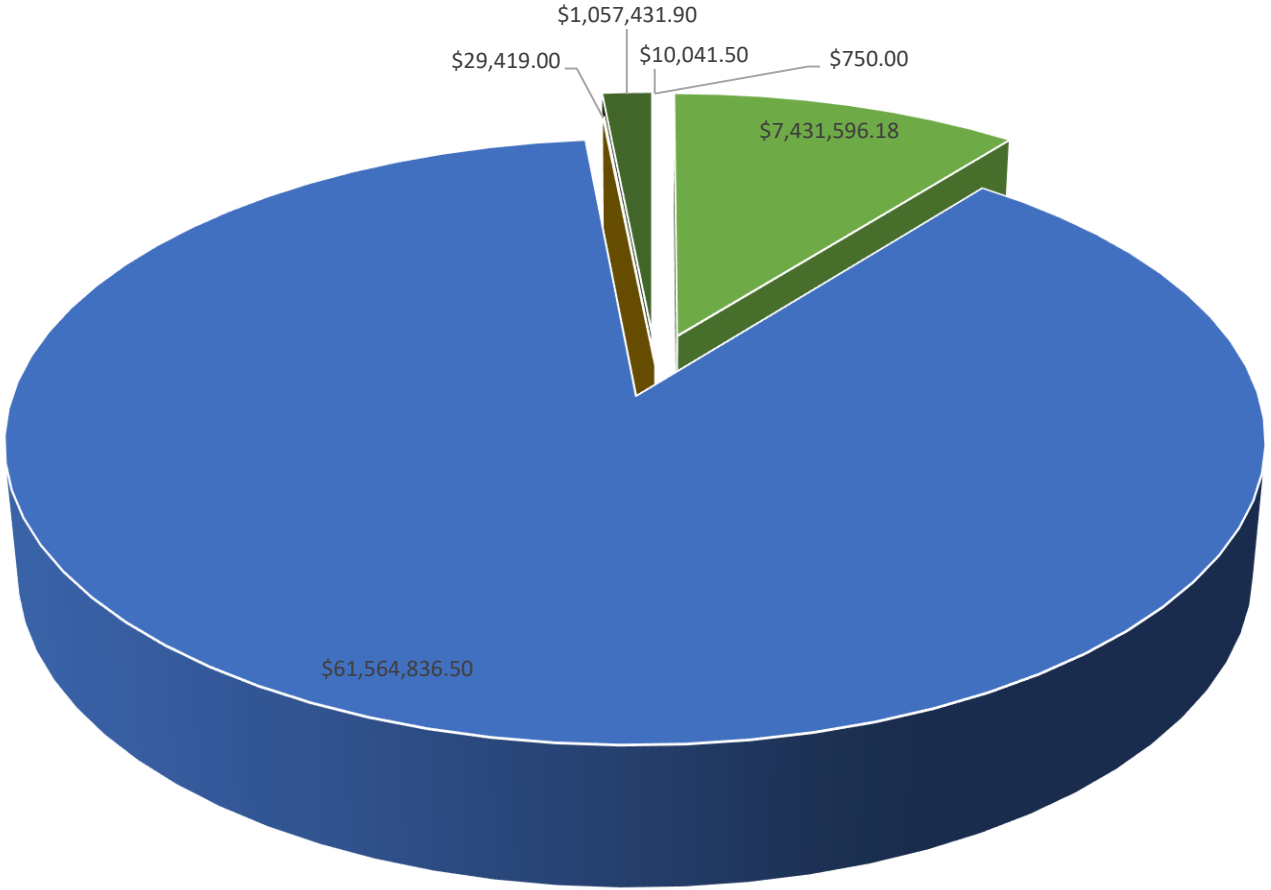
Sales Tax Trend



Sales Tax Trend by Quarter



Current Grants



■ American Recovery ■ Capital Projects ■ IT ■ PD ■ Library ■ Parks

	FY26 Actual	FY25 Actual	Variance
HOT Revenue	661,872	717,442	(55,571)