



**It's real.**

**Date:** December 15, 2022

**To:** Mayor and City Councilmembers  
Steve Parker, City Manager

**From:** Susan Caddell *Susan Caddell*  
Director of Finance

**Subject:** Financial Reports for Year Ended September 30, 2022

Attached you will find financial reports for the General, Utility, Coliseum, Seguin Events Complex, and Golf Fund for the year ended September 30, 2022. These financial statements are prior to review by our outside auditors and any recommended adjusting entries by the auditors and prior to the issuance of the Comprehensive Annual Financial Report.

The first report is the Income Statement for the General Fund on a budgetary comparison. We collected 116.2% of our budgeted revenues. We exceeded most of our categories for revenues.

- Property Tax is 103.3% of budget. We exceeded budget by \$470,378.
- Building Permits is 183.6% of budget as development continues throughout the city. We exceeded budget by \$1,643,610.
- Sales Tax is 132.5% of budget. We will discuss sales tax further in the memo.
- Public Safety Revenue is 152.5% of budget, which is EMS revenue. We received a payment of \$846,681 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. This was much larger than expected due to the implementation of a charity policy, the charity methodology used by the state and the reduction in the number of participants in the program. In FY21, we received \$234,458.
- Interest Revenue is 2,651.9% of budget. We budgeted conservatively for interest revenues this fiscal year, but interest rates have risen since last year's budget process.

Expenditures are 94.4% of budget. No departments exceeded their budgets.

The next report is the Income Statement for the General Fund as compared to FY21. Our revenue increased by \$6,549,444 or 17.4% from this time last year.

- 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% due to the explanation provided earlier in the memo.
- Culture and Recreation is up by \$147,838 or 47.5%. The after-school program was in full force this year along with the grant from Seguin ISD.
- Interest Revenue is up by \$135,881 or 1,362.3% due to an increase in interest rates.
- Intragovernmental Transfers are up \$228,497 or 621.4% due to a transfer from Emergency Fund for the vacation buyback program conducted in FY22 and not in FY21.

Our expenditures have increased by \$3,639,255 or 10.3% from this time last year.

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

The next report is the Income Statement for the Utility Fund on a budgetary comparison. We collected 106.5% of our budgeted revenues. We exceeded all our categories for revenues.

- Interest Revenues are 1,969.8% of budget. As mentioned earlier, we budgeted conservatively for interest revenues this fiscal year, but interest rates have risen since last year's budget process.

Expenditures for the Utility Fund are 95.9% of budget.

- Non-Departmental is 101.8% of the budget. This is due to the indirect cost allocation calculation was higher than what was budgeted.

The next report is the Income Statement for the Utility Fund as compared to FY21. Our revenue has increased by \$5,053,239 or 9.1%.

- Electric revenue is up by \$2,050,671 or 6.8% due to an 8.83% increase in consumption.

- Water revenue is up by \$1,095,319 or 7.7% due to the increase in rates, increase in consumption, and the increase in the number of customers by 6.41%.
- Sewer revenue is up by \$1,108,959 or 11% due to the increase in rates, increase in consumption, and the increase in the number of customers by 10.1%.

Expenditures have increased by \$6,022,324 or 11.6%.

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

The next reports are income statements compared to budget and prior year for the Coliseum Fund, Seguin Events Complex, and Golf Fund. Coliseum's net revenues have increased by \$10,094 from FY21 and the Events Complex have increased by \$45,219. You will notice in both funds, in FY21 these funds received money from the ARP for lost revenue due to COVID. Even with these amounts included in FY21's calculations, our net revenue increased.

The Golf Fund shows an increase in net revenues of \$2,883. Revenues have increased by \$94,955, but expenditures have also increased by \$92,072. The largest increase is in salaries and benefits. There is also a large increase in supplies which includes chemicals. Chemicals have increased by \$12,620.

The next reports detail more information about the sales tax revenue. We are up for the month of September by 5.72%. We finished the year up by 22.97%.

The next several pages are a recap of the grants that we have been awarded for FY22 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 finished the year up by \$248,558.93, or 28.6%. For the first time, we have surpassed \$1 million in occupancy tax revenue.

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



# FY2022 INCOME STATEMENT-GENERAL FUND

For Year Ended September 30, 2022

	FY 2021-22 Actual 09/30/22	FY 2021-22 Budget	Variance Pos. (Neg)	% of Budget
<b>001 - GENERAL FUND REVENUE</b>				
3110 - Property Tax	14,553,552	14,083,174	470,378	103.3%
3180 - Franchise Taxes	1,457,718	1,145,929	311,789	127.2%
3210 - Building Permits	3,610,553	1,966,943	1,643,610	183.6%
3220 - Other Licenses & Permits	58,800	40,000	18,800	147.0%
3310 - Interlocal Agreement	916,008	931,560	(15,552)	98.3%
3340 - State/Federal Gov. Grants	280,813	384,433	(103,620)	73.0%
3350 - Sales Tax	11,984,262	9,043,965	2,940,297	132.5%
3350 - Other State Gov. Shared Revenue	189,000	155,000	34,000	121.9%
3390 - Local Grants & Contribut.	1,204	0	1,204	NA
3410 - Charges for Services	72,000	72,000	0	100.0%
3420 - Public Safety	2,135,068	1,400,000	735,068	152.5%
3440 - Sanitation Revenues	2,034,914	2,015,000	19,914	101.0%
3450 - Health	114,278	100,000	14,278	114.3%
3470 - Culture and Recreation	458,939	471,575	(12,636)	97.3%
3510 - Municipal Court	659,990	733,400	(73,411)	90.0%
3520 - Library	25,494	24,500	994	104.1%
3610 - Interest Revenues	145,855	5,500	140,355	2651.9%
3620 - Miscellaneous Revenues	808,382	748,956	59,426	107.9%
3630 - Lease Revenues	13,688	13,688	(0)	100.0%
3650 - Private Source Donations	53,357	85,000	(31,643)	62.8%
3700 - User Fees	4,312,033	4,312,033	0	100.0%
3910 - Intragovernmental Trnsfrs	265,270	261,906	3,364	101.3%
<b>Revenue Totals</b>	<b>44,151,178</b>	<b>37,994,562</b>	<b>6,156,616</b>	<b>116.2%</b>
<b>001 - GENERAL FUND EXPENDITURES</b>				
10 - General Government	64,970	75,419	10,449	86.1%
11 - City Manager	248,170	259,791	11,621	95.5%
12 - Finance	646,866	679,600	32,734	95.2%
14 - Legal and Judicial	452,050	459,707	7,656	98.3%
16 - Police	9,177,928	9,712,306	534,378	94.5%
17 - Fire	7,884,035	8,066,827	182,792	97.7%
18 - Animal Services	556,445	647,808	91,364	85.9%
21 - Planning	1,880,374	2,002,845	122,471	93.9%
22 - City Secretary	113,417	123,666	10,249	91.7%
23 - Human Resources	387,649	435,751	48,102	89.0%
24 - Public Works Department	1,991,202	2,117,119	125,917	94.1%
25 - Vehicle Maintenance	612,794	645,455	32,661	94.9%
26 - Engineering/Capital Projects	387,435	499,511	112,076	77.6%
27 - Brush Department	526,773	556,986	30,213	94.6%
28 - Downtown & Main St. Prog.	217,526	221,833	4,307	98.1%
29 - Facilities	314,420	347,821	33,401	90.4%
31 - Public Library	1,486,553	1,540,143	53,590	96.5%
34 - Parks and Recreation	1,980,161	2,169,443	189,282	91.3%
87 - Information Technologies	903,504	977,976	74,472	92.4%
89 - City Attorney	158,046	172,645	14,599	91.5%
90 - Non-Departmental	8,864,452	9,438,433	573,981	93.9%
<b>Expenditure Totals</b>	<b>38,854,770</b>	<b>41,151,084</b>	<b>2,296,314</b>	<b>94.4%</b>
<b>Net Revenues (Expenditures)</b>	<b>5,296,408</b>	<b>(3,156,522)</b>	<b>8,452,930</b>	



# FY2022 INCOME STATEMENT

## Prior vs. Actual - General Fund

For Year Ended September 30, 2022 and September 30, 2021

	FY 2021-22 Actual 09/30/22	FY 2020-21 Actual 09/30/21	Variance Pos. (Neg)	% Variance Pos. (Neg.)
<b>001 - GENERAL FUND REVENUE</b>				
3110 - Property Tax	14,553,552	12,773,368	1,780,184	13.9%
3180 - Franchise Taxes	1,457,718	1,299,919	157,799	12.1%
3210 - Building Permits	3,610,553	2,763,328	847,225	30.7%
3220 - Other Licenses & Permits	58,800	46,800	12,000	25.6%
3310 - Interlocal Agreement	916,008	905,201	10,807	1.2%
3340 - State/Federal Gov. Grants	280,813	176,359	104,454	59.2%
3350 - Sales Tax	11,984,262	9,745,589	2,238,674	23.0%
3350 - Other State Gov. Shared Revenue	189,000	161,544	27,456	17.0%
3390 - Local Grants & Contribut.	1,204	7,250	(6,046)	-83.4%
3410 - Charges for Services	72,000	75,239	(3,239)	-4.3%
3420 - Public Safety	2,135,068	1,122,680	1,012,388	90.2%
3440 - Sanitation Revenues	2,034,914	1,817,743	217,171	11.9%
3450 - Health	114,278	94,909	19,369	20.4%
3470 - Culture and Recreation	458,939	311,101	147,838	47.5%
3510 - Municipal Court	659,990	623,151	36,838	5.9%
3520 - Library	25,494	21,150	4,345	20.5%
3610 - Interest Revenues	145,855	9,974	135,881	1362.3%
3620 - Miscellaneous Revenues	808,382	1,466,841	(658,459)	-44.9%
3630 - Lease Revenues	13,688	13,688	0	0.0%
3650 - Private Source Donations	53,357	93,959	(40,601)	-43.2%
3700 - User Fees	4,312,033	4,035,170	276,863	6.9%
3910 - Intragovernmental Trnsfrs	265,270	36,773	228,497	621.4%
<b>Revenue Totals</b>	<b>44,151,178</b>	<b>37,601,734</b>	<b>6,549,444</b>	<b>17.4%</b>
<b>001 - GENERAL FUND EXPENDITURES</b>				
10 - General Government	64,970	68,223	3,253	4.8%
11 - City Manager	248,170	260,007	11,837	4.6%
12 - Finance	646,866	645,687	(1,179)	-0.2%
14 - Legal and Judicial	452,050	429,364	(22,686)	-5.3%
16 - Police	9,177,928	8,431,640	(746,288)	-8.9%
17 - Fire	7,884,035	7,257,188	(626,847)	-8.6%
18 - Animal Services	556,445	549,080	(7,365)	-1.3%
21 - Planning	1,880,374	1,506,926	(373,448)	-24.8%
22 - City Secretary	113,417	94,070	(19,347)	-20.6%
23 - Human Resources	387,649	327,370	(60,279)	-18.4%
24 - Public Works Department	1,991,202	1,781,275	(209,927)	-11.8%
25 - Vehicle Maintenance	612,794	586,434	(26,360)	-4.5%
26 - Engineering/Capital Projects	387,435	361,920	(25,515)	-7.0%
27 - Brush Department	526,773	431,904	(94,869)	-22.0%
28 - Downtown & Main St. Prog.	217,526	208,243	(9,283)	-4.5%
29 - Facilities	314,420	302,279	(12,141)	-4.0%
31 - Public Library	1,486,553	1,413,018	(73,535)	-5.2%
34 - Parks and Recreation	1,980,161	1,814,689	(165,472)	-9.1%
87 - Information Technologies	903,504	787,216	(116,288)	-14.8%
89 - City Attorney	158,046	119,692	(38,354)	-32.0%
90 - Non-Departmental	8,864,452	7,839,290	(1,025,162)	-13.1%
<b>Expenditure Totals</b>	<b>38,854,770</b>	<b>35,215,515</b>	<b>(3,639,255)</b>	<b>-10.3%</b>
<b>Net Revenues (Expenditures)</b>	<b>5,296,408</b>	<b>2,386,219</b>	<b>2,910,189</b>	



# FY2022 INCOME STATEMENT-UTILITY FUND

## For Year Ended September 30, 2022

Account Number	Account Name	FY 2021-22 Actual 09/30/22	FY 2021-22 Budget	Variance Pos. (Neg)	% of Budget
<b>002 - UTILITY FUND REVENUE</b>					
3410	- Charges for Services	340,039	150,000	190,039	226.7%
3430	- Electric Revenue	31,992,929	30,473,700	1,519,229	105.0%
3432	- Water Revenue	15,326,922	14,716,810	610,112	104.1%
3434	- Sewer Revenue	11,172,428	10,686,300	486,128	104.5%
3480	- Other Charges	671,655	455,000	216,655	147.6%
3610	- Interest Revenues	177,286	9,000	168,286	1969.8%
3620	- Miscellaneous Revenues	1,123,066	579,050	544,016	193.9%
3700	- User Fees	43,000	43,000	0	100.0%
<b>4</b>	<b>- Revenue Totals:</b>	<b>60,847,325</b>	<b>57,112,860</b>	<b>3,734,465</b>	<b>106.5%</b>
<b>002 - UTILITY EXPENDITURES</b>					
44	- Utility Billing	478,522	501,743	23,221	95.4%
45	- Utility Administration	430,309	496,038	65,729	86.7%
46	- Administrative Services	1,362,875	1,589,583	226,708	85.7%
47	- Electric Distribution	21,642,349	23,006,679	1,364,330	94.1%
48	- Utility Services	1,503,867	1,701,897	198,030	88.4%
49	- Engineering/Capital Projects	806,063	1,072,522	266,459	75.2%
56	- Water Plant	6,087,602	6,225,951	138,349	97.8%
57	- Water/Sewer	4,309,497	4,578,143	268,646	94.1%
65	- Geronimo Creek WWTP	411,977	422,968	10,991	97.4%
66	- Walnut Branch WWTP	1,410,155	1,431,328	21,173	98.5%
80	- Economic Development	506,160	516,438	10,278	98.0%
81	- Facilities	1,097,836	1,193,834	95,998	92.0%
87	- Information Technologies	936,614	978,021	41,408	95.8%
89	- City Attorney	154,859	197,645	42,787	78.4%
90	- Non-Departmental	16,991,488	16,687,373	(304,115)	101.8%
	<b>Expenditure Totals:</b>	<b>58,130,172</b>	<b>60,600,164</b>	<b>2,469,992</b>	<b>95.9%</b>
	<b>Net Revenues (Expenditures) before Depreciation</b>	<b>2,717,153</b>	<b>(3,487,304)</b>	<b>6,204,457</b>	
	<b>Depreciation</b>	<b>6,052,653</b>			
	<b>Net Revenues (Expenditures) after Depreciation</b>	<b>(3,335,499)</b>			



# FY2022 Income Statement Prior vs. Actual - Utility Fund

For Year Ended September 30, 2022 and  
September 30, 2021

Account Number	Account Name	FY 2021-22 Actual 09/30/22	FY 2020-21 Actual 09/30/21	Variance Pos. (Neg)	% Variance Pos. (Neg.)
<b>002 - UTILITY FUND REVENUE</b>					
3410	Charges for Services	340,039	329,399	10,641	3.2%
3430	Electric Revenue	31,992,929	29,942,258	2,050,671	6.8%
3432	Water Revenue	15,326,922	14,231,603	1,095,319	7.7%
3434	Sewer Revenue	11,172,428	10,063,469	1,108,959	11.0%
3480	Other Charges	671,655	518,669	152,986	29.5%
3610	Interest Revenues	177,286	13,942	163,345	1171.6%
3620	Miscellaneous Revenues	1,123,066	694,747	428,319	61.7%
3700	User Fees	43,000	0	43,000	NA
<b>4</b>	<b>Revenue Totals:</b>	<b>60,847,325</b>	<b>55,794,086</b>	<b>5,053,239</b>	<b>9.1%</b>
<b>002 - UTILITY EXPENDITURES</b>					
44	Utility Billing	478,522	451,263	(27,259)	-6.0%
45	Utility Administration	430,309	436,567	6,258	1.4%
46	Administrative Services	1,362,875	1,261,798	(101,077)	-8.0%
47	Electric Distribution	21,642,349	21,612,200	(30,149)	-0.1%
48	Utility Services	1,503,867	1,354,009	(149,858)	-11.1%
49	Engineering/Capital Projects	806,063	604,465	(201,598)	NA
56	Water Plant	6,087,602	5,626,640	(460,962)	-8.2%
57	Water/Sewer	4,309,497	3,732,104	(577,393)	-15.5%
65	Geronimo Creek WWTP	411,977	265,012	(146,965)	-55.5%
66	Walnut Branch WWTP	1,410,155	1,183,782	(226,373)	-19.1%
80	Economic Development	506,160	499,827	(6,333)	-1.3%
81	Facilities	1,097,836	1,033,225	(64,611)	-6.3%
87	Information Technologies	936,614	771,321	(165,293)	-21.4%
89	City Attorney	154,859	125,726	(29,133)	-23.2%
90	Non-Departmental	16,991,488	13,149,909	(3,841,580)	-29.2%
	<b>Expenditure Totals:</b>	<b>58,130,172</b>	<b>52,107,848</b>	<b>(6,022,324)</b>	<b>-11.6%</b>
	<b>Net Revenues (Expenditures) before Depreciation</b>	<b>2,717,153</b>	<b>3,686,238</b>	<b>(969,085)</b>	
	<b>Depreciation</b>	<b>6,052,653</b>	<b>5,691,898</b>		
	<b>Net Revenues (Expenditures) after Depreciation</b>	<b>(3,335,499)</b>	<b>(2,005,660)</b>	<b>(1,329,839)</b>	<b>66.3%</b>



# FY2022 -INCOME STATEMENT-COLISEUM FUND

For Year Ended September 30, 2022

	FY 2021-22 Actual 09/30/22	FY 2021-22 Budget	Variance Pos. (Neg)	% of Budget
<b>007 - COLISEUM REVENUES</b>				
Auditorium Rental Fees	44,825	50,000	(5,175)	89.7%
Interest Earnings	2,607	50	2,557	5213.6%
Miscellaneous Revenue	161	0	161	0.0%
Credit Card Service Fees	1,235	150	1,085	823.6%
Transfers from Occupancy Tax	217,500	217,500	0	100.0%
<b>Revenue Totals</b>	<b>266,328</b>	<b>267,700</b>	<b>(1,372)</b>	<b>99.5%</b>
<b>007 - COLISEUM EXPENDITURES</b>				
Salaries	46,013	46,831	819	98.3%
Benefits	21,598	21,851	253	98.8%
Utilities	48,608	58,590	9,982	83.0%
Janitorial Services	43,000	43,000	0	100.0%
Repairs/Maintenance	32,050	41,000	8,950	78.2%
Equipment Rental	1,024	1,024	0	100.0%
General Supplies	31,615	31,615	0	100.0%
Credit Card Service Fees	2,771	2,771	(0)	100.0%
Public Relations	865	2,000	1,135	43.2%
<b>Expenditure Totals</b>	<b>228,883</b>	<b>250,483</b>	<b>21,599</b>	<b>91.4%</b>
<b>Net Revenues (Expenditures)</b>	<b>37,445</b>	<b>17,217</b>	<b>20,228</b>	



# FY2022 INCOME STATEMENT

## Prior vs. Actual - Coliseum

### For Year Ended September 30, 2022 and September 30, 2021

	FY 2021-22 Actual 09/30/22	FY 2020-21 Actual 09/30/21	Variance Pos. (Neg)	% of Budget
<b>007 - COLISEUM REVENUES</b>				
American Rescue Plan Lost Revenue	0	129,287	(129,287)	-100.0%
Auditorium Rental Fees	44,825	15,075	29,750	197.3%
Interest Earnings	2,607	99	2,508	2534.7%
Miscellaneous Revenue	161	0	161	NA
Credit Card Service Fees	1,235	265	971	366.4%
Transfers from Occupancy Tax	217,500	147,175	70,325	47.8%
<b>Revenue Totals</b>	<b>266,328</b>	<b>291,901</b>	<b>(25,573)</b>	<b>-8.8%</b>
<b>007 - COLISEUM EXPENDITURES</b>				
Salaries	46,013	44,009	(2,004)	-4.6%
Benefits	21,598	20,370	(1,228)	-6.0%
Utilities	48,608	49,375	767	1.6%
Janitorial Services	43,000	0	(43,000)	NA
Repairs/Maintenance	32,050	36,986	4,936	13.3%
Equipment Rental	1,024	708	(316)	-44.7%
General Supplies	31,615	17,810	(13,804)	-77.5%
Credit Card Service Fees	2,771	1,726	(1,045)	-60.6%
Education	1,341	586	(755)	-128.8%
Public Relations	865	2,000	1,135	56.8%
Capital Outlay	0	90,980	90,980	100.0%
<b>Expenditure Totals</b>	<b>228,883</b>	<b>264,550</b>	<b>35,666</b>	<b>13.5%</b>
<b>Net Revenues (Expenditures)</b>	<b>37,445</b>	<b>27,351</b>	<b>10,094</b>	



## FY2022 INCOME STATEMENT SEGUIN EVENTS COMPLEX For Year Ended September 30, 2022

	FY 2021-22 Actual 09/30/22	FY 2021-22 Budget	Variance Pos. (Neg)	% of Budget
<b>020 - SEGUIN EVENTS COMPLEX REVENUES</b>				
Rodeo Arena Rentals	15,799	15,000	799	105.3%
Fairgrounds Facilities Rentals	34,215	25,000	9,215	136.9%
Interest Earnings	875	30	845	2916.7%
Miscellaneous Revenue	150	0	150	NA
Transfers from Occupancy Tax	90,390	90,390	0	100.0%
<b>Revenue Totals</b>	<b>141,429</b>	<b>130,420</b>	<b>11,009</b>	<b>108.4%</b>
<b>020 - SEGUIN EVENTS COMPLEX EXPENDITURES</b>				
Salaries	62,608	62,963	355	99.4%
Benefits	28,374	28,758	384	98.7%
Utilities	18,987	21,058	2,071	90.2%
Repairs/Maintenance	10,837	10,837	0	100.0%
General Supplies	7,705	7,705	(0)	100.0%
<b>Expenditure Totals</b>	<b>128,510</b>	<b>131,321</b>	<b>2,811</b>	<b>97.9%</b>
<b>Net Revenues (Expenditures)</b>	<b>12,918</b>	<b>(901)</b>	<b>13,820</b>	



# FY2022 INCOME STATEMENT

## Prior vs. Actual - Seguin Events Complex

### For Year Ended September 30, 2022 and September 30, 2021

	FY 2021-22 Actual 09/30/22	FY 2020-21 Actual 09/30/21	Variance Pos. (Neg)	% of Budget
<b>020 - SEGUIN EVENTS COMPLEX REVENUES</b>				
American Rescue Plan Lost Revenue	0	29,081	(29,081)	-100.0%
Rodeo Arena Rentals	15,799	10,744	5,055	47.1%
Fairgrounds Facilities Rentals	34,215	15,668	18,547	118.4%
Interest Earnings	875	75	800	1067.3%
Miscellaneous Revenue	150	0	150	NA
Transfers from Occupancy Tax	90,390	35,895	54,495	151.8%
<b>Revenue Totals</b>	<b>141,429</b>	<b>91,462</b>	<b>49,967</b>	<b>54.6%</b>
<b>020 - SEGUIN EVENTS COMPLEX EXPENDITURES</b>				
Salaries	62,608	60,265	(2,343)	-3.9%
Benefits	28,374	26,878	(1,496)	-5.6%
Utilities	18,987	11,866	(7,121)	-60.0%
Repairs/Maintenance	10,837	17,576	6,739	38.3%
General Supplies	7,705	7,178	(527)	-7.3%
<b>Expenditure Totals</b>	<b>128,510</b>	<b>123,763</b>	<b>(4,748)</b>	<b>-3.8%</b>
<b>Net Revenues (Expenditures)</b>	<b>12,918</b>	<b>(32,301)</b>	<b>45,219</b>	



# FY 2022 INCOME STATEMENT

## GOLF FUND

### For Year Ended September 30, 2022

	FY 2021-22 Actual 09/30/22	FY 2021-22 Budget	Variance Pos. (Neg)	% of Budget
<b>023 - GOLF FUND REVENUES</b>				
Golf Course Receipts	472,515	431,000	41,515	109.6%
Golf Cart Rentals	416,569	364,000	52,569	114.4%
Golf Concessions	170,258	131,861	38,397	129.1%
Golf Merchandise Sales	45,586	50,000	(4,414)	91.2%
Interest Earnings	4,900	300	4,600	1633.2%
Miscellaneous	20,464	14,000	6,464	146.2%
<b>Revenue Totals</b>	<b>1,130,291</b>	<b>991,161</b>	<b>139,130</b>	<b>114.0%</b>
<b>023 - GOLF FUND EXPENDITURES</b>				
Salaries	526,747	561,870	35,123	93.7%
Benefits	197,381	204,362	6,981	96.6%
Utilities	32,990	35,212	2,222	93.7%
Repairs/Maintenance	41,304	41,304	0	100.0%
Rental	0	2,000	2,000	0.0%
Insurance	7,987	7,987	(0)	100.0%
General Supplies	181,212	219,700	38,488	82.5%
Energy and Fuel	12,405	19,200	6,795	64.6%
Miscellaneous	24,438	24,438	(0)	100.0%
Education	2,468	10,200	7,732	24.2%
Public Relations	720	3,000	2,280	24.0%
<b>Expenditure Totals</b>	<b>1,027,653</b>	<b>1,129,273</b>	<b>101,620</b>	<b>91.0%</b>
<b>Net Revenues (Expenditures)</b>	<b>102,638</b>	<b>(138,112)</b>	<b>240,750</b>	



## FY 2022 INCOME STATEMENT

### Prior vs. Actual - Golf Fund

#### For Year Ended September 30, 2022 and September 30, 2021

	FY 2021-22 Actual 09/30/22	FY 2020-21 Actual 09/30/21	Variance Pos. (Neg)	% of Budget
<b>023 - GOLF FUND</b>				
Golf Course Receipts	472,515	409,112	63,403	15.5%
Golf Cart Rentals	416,569	413,996	2,573	0.6%
Golf Concessions	170,258	145,646	24,612	16.9%
Golf Merchandise Sales	45,586	46,561	(975)	-2.1%
Interest Earnings	4,900	361	4,539	1257.2%
Miscellaneous	20,464	19,660	804	4.1%
<b>Revenue Totals</b>	<b>1,130,291</b>	<b>1,035,336</b>	<b>94,955</b>	<b>9.2%</b>
<b>023 - GOLF FUND EXPENDITURES</b>				
Salaries	526,747	492,942	(33,805)	-6.9%
Benefits	197,381	184,259	(13,122)	-7.1%
Utilities	32,990	27,660	(5,330)	-19.3%
Repairs/Maintenance	41,304	34,704	(6,600)	-19.0%
Rental	0	3,836	3,836	100.0%
Insurance	7,987	4,274	(3,713)	-86.9%
General Supplies	181,212	155,882	(25,330)	-16.2%
Energy and Fuel	12,405	10,045	(2,360)	-23.5%
Miscellaneous	24,438	19,254	(5,184)	-26.9%
Education	2,468	2,104	(364)	-17.3%
Public Relations	720	621	(99)	-15.9%
<b>Expenditure Totals</b>	<b>1,027,653</b>	<b>935,581</b>	<b>(92,072)</b>	<b>-9.8%</b>
<b>Net Revenues (Expenditures)</b>	<b>102,638</b>	<b>99,755</b>	<b>2,883</b>	

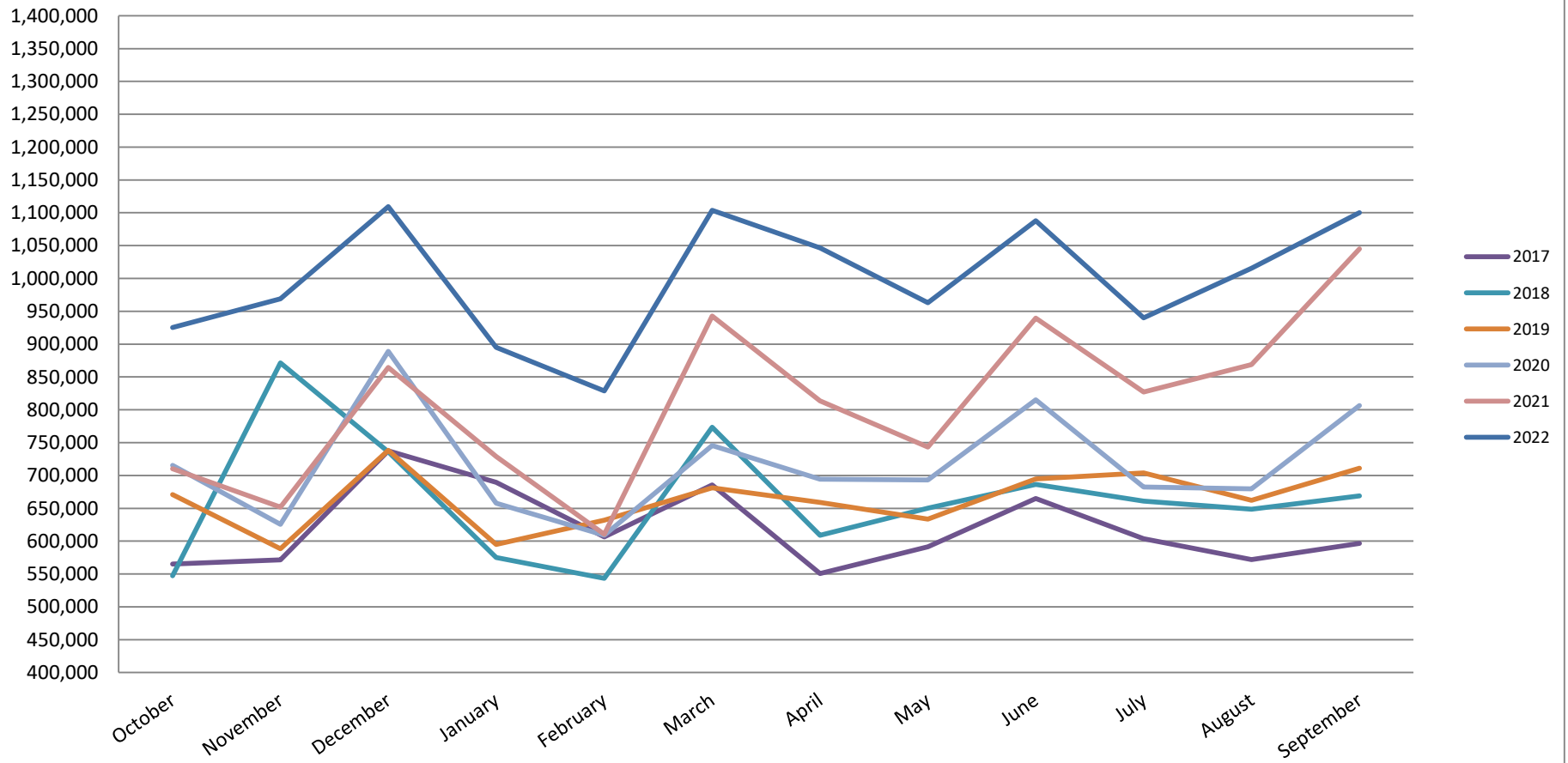
**CITY OF SEGUIN  
SALES TAX**

	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year 2022			Total**	% Change
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</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>
<b>TOTAL</b>	<b>7,434,928</b>	<b>7,970,496</b>	<b>7,970,112</b>	<b>8,613,777</b>	<b>9,745,588</b>	<b>7,989,508</b>	<b>1,997,377</b>	<b>1,997,377</b>	<b>11,984,262</b>	22.97%

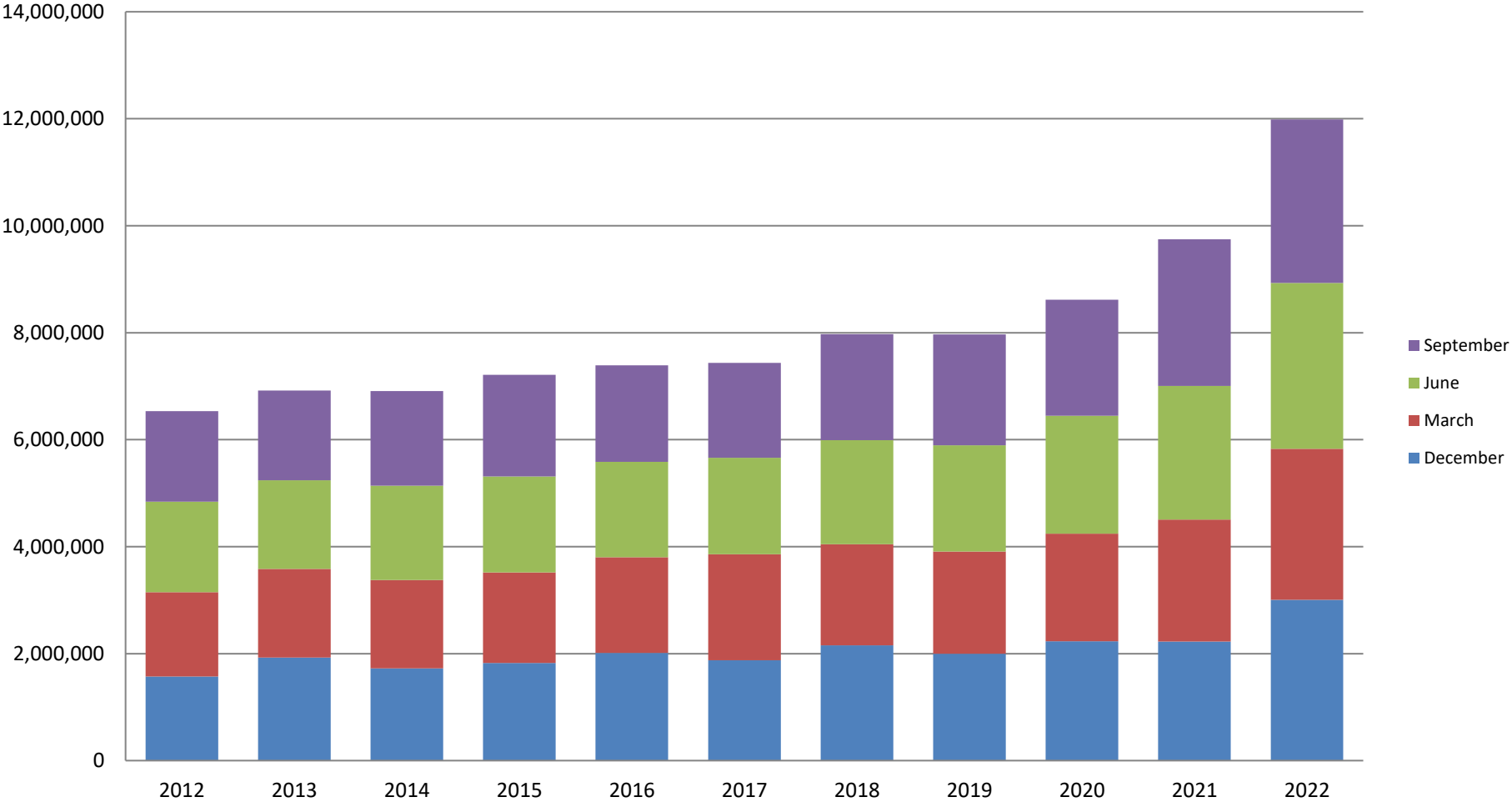
\* For Property Tax Reduction

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

# Sales Tax Trend



# Sales Tax Trend by Quarter



**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%

**GRANTS AWARDED AND IN PROGRESS - FY22**

<b>Application</b>	<b>Description</b>	<b>Funding Type</b>	<b>Amount Funded</b>	<b>City Match</b>	<b>Begin</b>	<b>Ends</b>	<b>Department</b>	<b>Status</b>	<b>Year</b>
OAG-VCLG	Crime Victim Liaison	State	90,000.00	0.00	09/01/21	08/31/23	Police	Ongoing	FY22-23
US Dept of Justice/BPV	Bullet Proof Vest Program	Federal	8,400.00	8,400.00	10/01/20	09/30/23	Police	Ongoing	FY22
DOJ-COPS-Community Policing Development	PD BJJ and Community Outreach	Federal	177,799.00	0.00	10/01/21	8/30/2023	<b>Police</b>	Ongoing	FY22
Justice Assistance Grant ( <b>JAG</b> )	Safe Policing for Safe Communities (equipm	Federal	68,135.30	0.00	10/01/21	9/30/2022	<b>Police</b>	Ongoing	FY22
Emergency Connectivity Fund (ARPA)	Library Equip and Internet Svc	Federal	37,084.00	0.00	0.00	10/01/21	Library	Ongoing	FY22
Victims of Crime Act Formula Funding ( <b>VOCA</b> )	FY22 Victim Assistance	Federal	22,468.80	9,102.08	10/01/21	9/30/2022	<b>Police</b>	Ongoing	FY22
State Farm Insurance	Laser Fire Extinguisher Training	Foundation	22,000.00	0.00	0.00	12/01/21	Fire	Ongoing	FY22
DOJ-Patrick Leahy	Bullet Proof Vests	Federal	8,400.00	8,400.00	02/01/22	08/31/23	Police	Ongoing	FY21
FY23 Local Border Security Program	Law Enforcement OT	State	20,000.00	0.00	0.00	09/01/21	Police	<b>Ongoing</b>	<b>FY22</b>
Texas Rural Business Fund (TxRBF)-Tx Dept o	Lawson Street/Tyson	State	1,000,000.00	100,000.00	44,743.00	06/30/23	SEDC/City	Ongoing	FY22
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
Emergency Connectivity Fund-Round 2	Hotspots-internet services	Federal	37,084.00	0.00	0.00	07/01/22	Library	Ongoing	FY22
DOJ-Patrick Leahy	Bullet Proof Vests	Federal	5,406.96	5,406.96	0.00	09/01/23	Police	Ongoing	FY23
Emergency Connectivity Fund-Round 3	Hotspots-internet services	Federal	32,671.00	0.00	07/01/22	6/30/2023	Library	Ongoing	FY22
<b>Totals</b>			<b>1,736,365.06</b>	<b>206,605.04</b>					

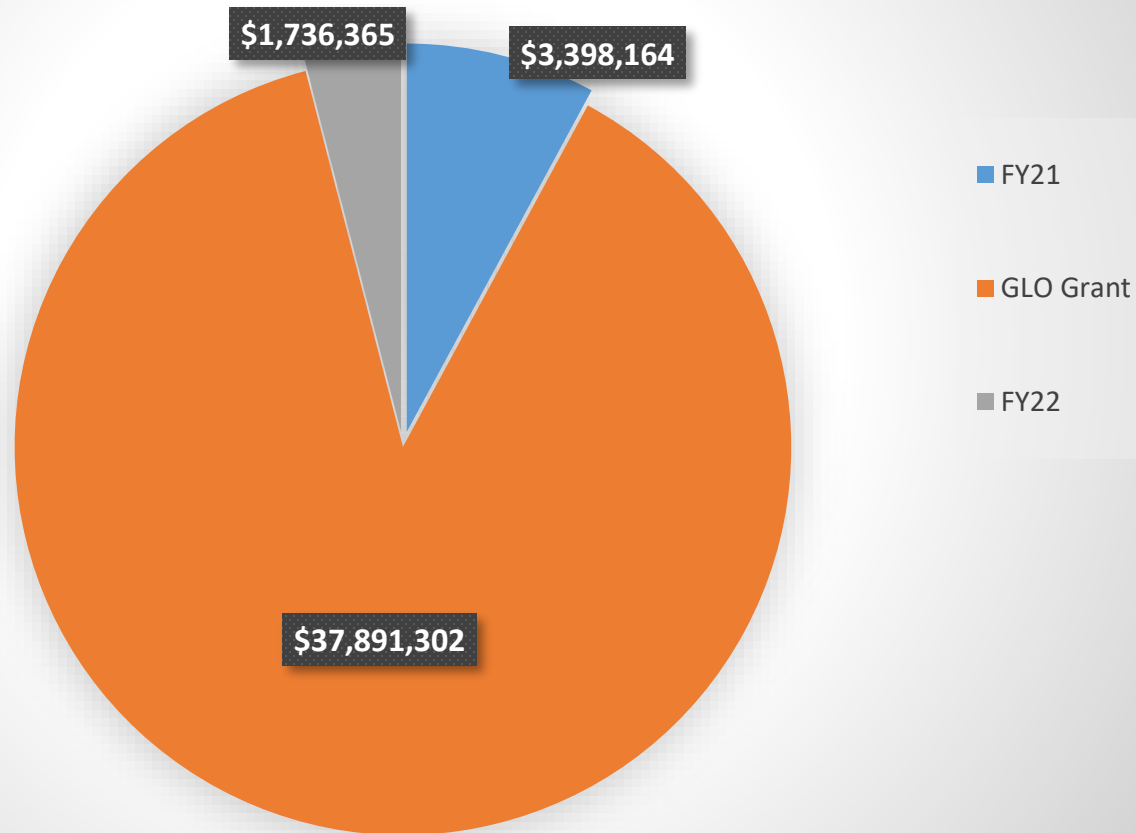
**FY22-GRANTS APPLIED FOR AND AWAITING NOTICE OF AWARD**

**Grant Term**

<b>Application</b>	<b>Description</b>	<b>Funding Type</b>	<b>Ask Amount</b>	<b>City Match</b>	<b>Begin</b>	<b>Ends</b>	<b>Department</b>	<b>Est Award Date</b>	<b>Fiscal Year</b>
FY23 Criminal Justice Program	JAG-PD equipment	Federal	65,212.30	0.00	10/01/22	9/30/2023	Police	9/1/2022	FY23
FY23 Victim Assistance Direct Services	VOCA	Federal	20,333.38	0.00	10/01/22	9/30/2023	Police	9/1/2022	FY23
FY23 Rifle Resistant Armor	Rifle Armor	State	63,732.06	0.00	09/01/22	8/31/2023	Police	7/1/2022	FY23
FY23 Local Border Security Program	Law Enforcement OT	State	75,000.00	0.00	09/01/22	8/31/2023	Police	7/1/2022	FY24
Safe Street for All (SS4A)	Safety Action Plan	Federal	265,200.00	66,300.00	01/01/23	12/31/2024	Eng	1/1/2023	FY23
FY23 Seguin Bullet-Resistant Shields	Sheilds	State	54,733.25	0.00	10/01/22	9/30/2023	Police	10/1/2022	FY23
<b>Total</b>			<b>544,210.99</b>	<b>66,300.00</b>					

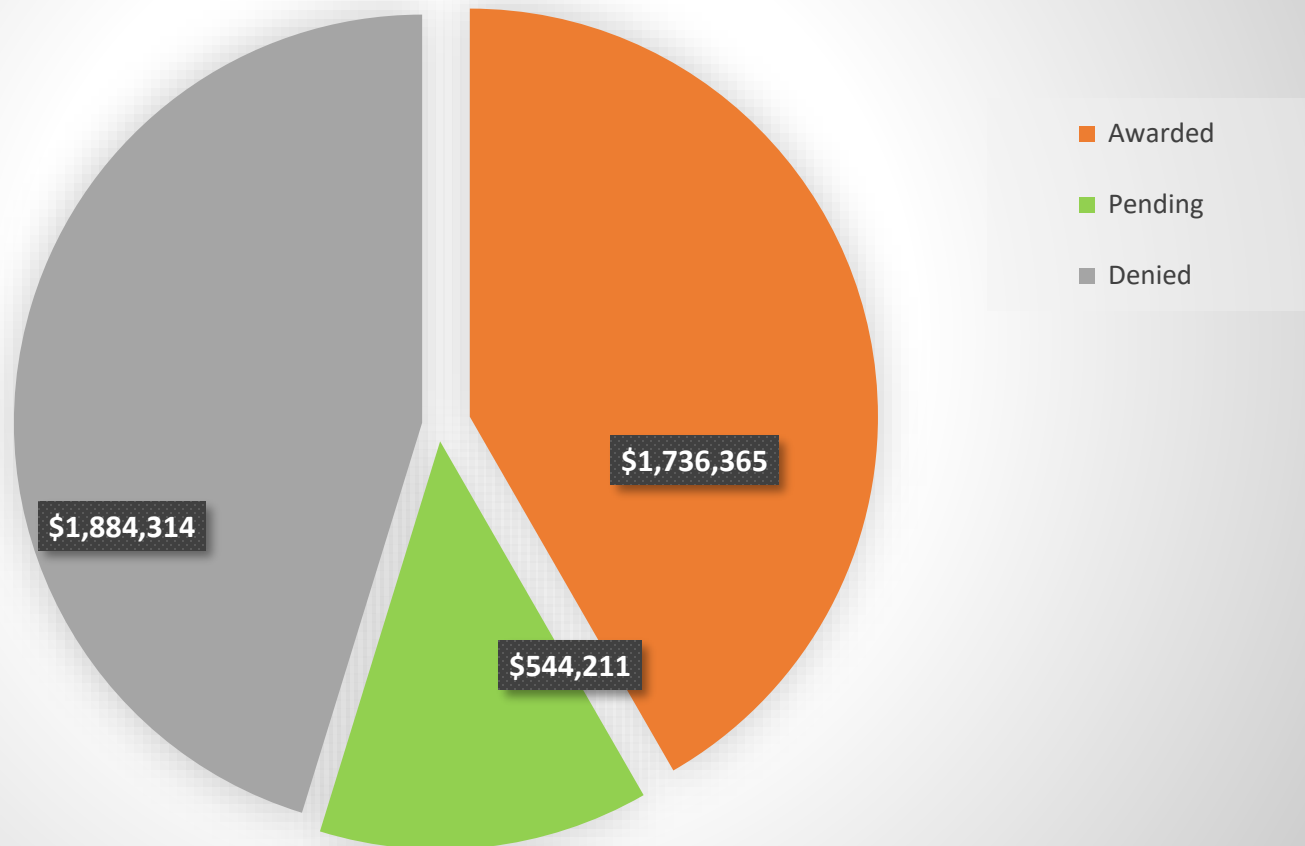
## Grants Awarded FY22 YTD vs FY21

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



## FY22 YTD Awarded and Pending Grants

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



**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	<b>185,739.25</b>
La Quinta	28,429.86	24,799.02	24,287.13	31,542.42	<b>109,058.43</b>
Hampton Inn	37,169.43	36,482.86	35,707.91	34,229.04	<b>143,589.24</b>
Comfort Inn Suites	24,539.92	19,572.95	22,916.39	25,868.10	<b>92,897.36</b>
Days Inn	33,103.06	19,543.71	23,912.50	25,993.08	<b>102,552.35</b>
Townplace Suites	44,923.80	34,214.77	38,649.02	40,763.75	<b>158,551.34</b>
Super 8 Motel	13,029.13	10,603.91	9,806.67	12,112.57	<b>45,552.28</b>
Motel 6	9,942.88	6,051.40	6,154.27	8,208.68	<b>30,357.23</b>
Texas Inn	4,711.25	4,246.26	4,797.90	4,251.75	<b>18,007.16</b>
Lake Breeze Ski Lodge	8,440.95	142.45	284.20	4,079.25	<b>12,946.85</b>
Vanessa Vajdos (340 Meadow Lake Dr)	3,218.00	1,485.12	838.71	2,074.00	<b>7,615.83</b>
Sunrise Inn	1,072.68	936.53	977.90	975.17	<b>3,962.28</b>
Avalara, Inc. (460 River Drive)	5,596.85	4,782.05	3,134.60	5,643.05	<b>19,156.55</b>
S. Carruthers (440 Turtle Lane)	435.82	11.76	61.11	115.50	<b>624.19</b>
River Retreat Properties (1101 Lakeview)	2,700.25	926.49	534.80	1,907.50	<b>6,069.04</b>
Geronimo Creek Retreat (2050 Laubach)	26,713.68	15,370.28	11,610.55	23,102.05	<b>76,796.56</b>
Son's Geronimo (2111 Laubach)	16,068.68	-	7,036.93	-	<b>23,105.61</b>
The Lofts	2,419.54	1,090.04	692.81	1,230.64	<b>5,433.03</b>
Zen on the Bend Vaca Rental (496 River Road)	1,083.25	142.80	313.25	313.25	<b>1,852.55</b>
Laura Wooley (1005 Reiley Road)	3,171.31	1,210.16	791.56	1,639.67	<b>6,812.70</b>
Team Housing Solutions	-	-	-	23.93	<b>23.93</b>
Carol & Sean Ramsey (906 Buerger Lane)	1,900.64	-	-	-	<b>1,900.64</b>
Laura Wooley (928 Buerger Lane)	2,700.30	1,383.96	1,320.30	2,560.80	<b>7,965.36</b>
Laura Wooley (920 Buerger Lane)	-	-	-	51.49	<b>51.49</b>
Birdy Properties (102 Lenz Drive)	1,612.31	164.92	153.65	552.09	<b>2,482.97</b>
Ian Miller (1029 E. Mountain)	893.08	581.33	406.25	599.23	<b>2,479.89</b>
Magnolia Hotel (203 S. Crockett)	1,164.38	1,159.34	1,025.78	1,270.43	<b>4,619.93</b>
Vacasa LLC (230 Lee Street)	-	-	-	4,256.13	<b>4,256.13</b>
Matthew Pond (810 N. Goodrich)	1,020.39	603.26	411.43	809.06	<b>2,844.14</b>
Avalara, Inc. (196 Daniell Alley)	1,124.20	444.15	-	651.00	<b>2,219.35</b>
Avalara, Inc. (435 Lake Placid)	1,693.16	124.60	-	429.80	<b>2,247.56</b>
Avalara, Inc. (457 Lake Placid)	1,907.01	393.61	235.83	1,486.97	<b>4,023.42</b>
Avalara, Inc. (123 River Shadows Lane)	1,520.05	535.50	-	-	<b>2,055.55</b>
Avalara, Inc. (20 Cherokee Bend)	2,462.60	777.00	500.50	616.00	<b>4,356.10</b>
Avalara, Inc. (44 River Oak Drive)	950.80	780.12	432.38	908.21	<b>3,071.51</b>
Vacasa LLC (46 River Oak Drive)	1,824.38	973.79	740.59	1,432.68	<b>4,971.44</b>
Vacasa LLC (48 River Oak Drive)	2,231.18	1,298.80	642.15	1,099.45	<b>5,271.58</b>
Vacasa LLC (230 Turtle Lane)	-	-	990.37	-	<b>990.37</b>
Vacasa LLC (510 Cypress Ridge)	-	-	-	489.50	<b>489.50</b>
Avalara, Inc. (60 S. Hampton Dr.)	1,210.02	231.00	245.00	914.76	<b>2,600.78</b>
Avalara, Inc. (416 Turtle Lane)	-	143.08	124.55	154.21	<b>421.84</b>
Avalara, Inc. (102 Turtle Lane)	-	-	-	1,685.97	<b>1,685.97</b>
Hill Country Premier Lodging (2761 West IH 10)	1,901.99	480.45	513.38	628.53	<b>3,524.35</b>
Weinert Resort (1207 N. Austin)	-	-	-	1,435.06	<b>1,435.06</b>
The Lookout (901 Reiley Road)	-	-	445.34	715.43	<b>1,160.77</b>
<b>Total Collected</b>	<b>338,447.11</b>	<b>235,988.21</b>	<b>245,187.47</b>	<b>298,206.67</b>	<b>1,117,829.46</b>

**FISCAL YEAR 2021 OCCUPANCY TAX COLLECTIONS:**

Due and Collected by:	Oct 31	Jan 31	Apr 30	July 31	TOTAL
Holiday Inn Express	26,266.00	28,371.07	30,147.71	36,297.61	<b>121,082.39</b>
La Quinta	20,064.15	16,670.43	19,566.90	24,919.50	<b>81,220.98</b>
Hampton Inn	24,518.35	20,791.44	25,724.54	32,182.20	<b>103,216.53</b>
Comfort Inn Suites	17,863.01	11,661.64	16,882.88	23,146.74	<b>69,554.27</b>
Days Inn	13,070.11	9,008.81	16,917.95	29,710.19	<b>68,707.06</b>
Townplace Suites	25,824.31	26,429.91	29,096.16	45,532.71	<b>126,883.09</b>
Super 8 Motel	7,572.49	6,053.86	10,702.36	12,164.75	<b>36,493.46</b>
Motel 6	6,857.36	5,231.09	8,311.98	11,003.09	<b>31,403.52</b>
Texas Inn	2,932.85	3,377.62	4,033.68	4,183.27	<b>14,527.42</b>
Lake Breeze Ski Lodge	7,122.29	382.90	480.20	4,741.45	<b>12,726.84</b>
Vanessa Vajdos (340 Meadow Lake Dr)	2,381.00	740.00	481.00	2,141.00	<b>5,743.00</b>
Seguin Motel	822.00	871.43	962.22	1,022.28	<b>3,677.93</b>
Avalara, Inc. (460 River Drive)	5,377.75		2,069.06	5,691.70	<b>13,138.51</b>
S. Carruthers (440 Turtle Lane)	759.44	196.00	562.91	900.34	<b>2,418.69</b>
River Retreat Properties (1101 Lakeview)	2,135.00	787.70	612.50	2,205.00	<b>5,740.20</b>
Geronimo Creek Retreat (2050 Laubach)	27,229.48	17,950.28	10,928.99	39,043.13	<b>95,151.88</b>
Son's Geronimo (2111 Laubach)	-	-	-	13,098.87	<b>13,098.87</b>
The Lofts	-	-	-	48.65	<b>48.65</b>
Zen on the Bend Vaca Rental (496 River Road)	889.76	370.30	445.55	1,048.60	<b>2,754.21</b>
Laura Wooley (1005 Reiley Road)	2,466.77	1,980.61	1,942.42	3,050.28	<b>9,440.08</b>
Team Housing Solutions	74.48	98.86		12.06	<b>185.40</b>
Carol & Sean Ramsey (906 Buerger Lane)	1,831.62	1,195.65		0.00	<b>3,027.27</b>
Laura Wooley (928 Buerger Lane)	2,861.06	1,456.17	1,539.63	2,627.16	<b>8,484.02</b>
Birdy Properties (102 Lenz Drive)	1,708.00	-	235.20	1,849.05	<b>3,792.25</b>
Ian Miller (1029 E. Mountain)	531.44	448.90	527.59	532.62	<b>2,040.55</b>
Magnolia Hotel (203 S. Crockett)	960.61	908.88	904.54	1,119.58	<b>3,893.61</b>
Vacasa LLC (230 Lee Street)	1,212.91	527.90	363.89	0.00	<b>2,104.70</b>
Matthew Pond (810 N. Goodrich)	653.22	750.43	575.67	996.98	<b>2,976.30</b>
Avalara, Inc. (196 Daniell Alley)	273.35	105.35	488.25	999.60	<b>1,866.55</b>
Avalara, Inc. (435 Lake Placid)	149.10	389.20	427.70	1,009.54	<b>1,975.54</b>
Avalara, Inc. (457 Lake Placid)			568.19	1,204.52	<b>1,772.71</b>
Avalara, Inc. (123 River Shadows Lane)	609.00	718.55	227.50	1,145.55	<b>2,700.60</b>
Avalara, Inc. (20 Cherokee Bend)	626.50	959.00	847.00	1,953.00	<b>4,385.50</b>
Avalara, Inc. (44 River Oak Drive)	1,207.44	535.46	424.77	1,113.18	<b>3,280.85</b>
Vacasa LLC (46 River Oak Drive)		294.73	687.83	1,794.05	<b>2,776.61</b>
Vacasa LLC (48 River Oak Drive)		44.42	1,020.47	1,782.63	<b>2,847.52</b>
Avalara, Inc. (60 S. Hampton Dr.)	262.50	354.90	378.00	777.00	<b>1,772.40</b>
Hill Country Premier Lodging (2761 West IH 10)		481.81	662.73	1,216.03	<b>2,360.57</b>
<b>Total Collected</b>	<b>207,113.35</b>	<b>160,145.30</b>	<b>189,747.97</b>	<b>312,263.91</b>	<b>869,270.53</b>