



It's real.

Date: May 23, 2023

To: Mayor and City Councilmembers
Steve Parker, City Manager

From: Susan Caddell *Susan Caddell*
Director of Finance

Subject: Financial Reports for Six Months Ended March 31, 2023

Attached you will find financial reports for the General, Utility, Coliseum, Seguin Events Complex, and Golf Fund for the six months ended March 31, 2023.

The first report is the Income Statement for the General Fund on a budgetary comparison. We have collected 71.4% of our budgeted revenues.

- Property Tax is 100.3% of budget. We do collect the largest of this budget during the first four months of fiscal year.
- Sales tax is 56.4% of budget. More detailed reports of sales tax revenue are included later in the report.
- Public Safety Revenue is 59.7% 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 2,604.3% 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 51.3% of budget. Non-Departmental is 77.2% 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 \$2,305,758 or 8.1% from this time last year.

- Property Taxes are up by \$2,275,190 or 16.2%.
- State/Federal Government grants are up by \$22,352 or 41.2%.
- Interest Revenue is up by \$406,861 or 4,140% due to the increase in interest rates.
- Building Permits are down by \$507,881 or 30.2%. The housing numbers have slowed down, but we are seeing them come back up again. Permits were issued in May for an apartment complex and the number of permits issued for new homes have increased since the first half of the fiscal year.
- Public Safety is down by \$599,880 or 41.8%. 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 \$3,582,040 or 17.4% from this time last year.

- General Government has increased by \$25,909 or 77.4%. This is due to the increase in salaries and benefits.
- Police Department increased by \$372,602 largely due to the increase in salaries and benefits.
- Fire/EMS increased by \$213,255 also largely due to the increase in salaries and benefits.
- Planning has increased by \$346,899 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 \$2,324,232. Transfers to General Fund Capital Projects increased by \$912,818. Transfers to General Fund I&S increased by \$377,018.93. 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 49.3% of our budgeted revenues.

- Interest Revenue is 2,584% of budget. Interest rates have risen considerably since the budget process.

Expenditures for the Utility Fund are 46.5% of budget.

- Non-Departmental is 59.4% 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 \$2,003,642 or 7.2%.

- Electric revenue is up slightly by \$35,941 or .2%.
- Water revenue is up by \$1,011,868 or 14.4% due to an increase in consumption of 6.88% and an increase in the number of customers by 4.35%. In addition, rates increased as of October 1.
- Sewer revenue is up by \$542,843 or 10.3%. The number of customers is up by 12.31%. In addition, rates increased as of October 1.
- Interest Revenue is up by \$561,667 or 4,953.6% 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.

Expenditures have increased by \$892,319 or 2.9%.

- Electric Distribution has decreased by \$1,555,206 due to a decrease in the wholesale power costs. In FY22, six billing cycles were included for the CPS bill prior to April 1. In FY23, only five billing cycles were included.
- Water Plant has decreased by \$495,949 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 \$2,186,822. Transfers to Utility Capital Projects have 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 \$36,439 from FY22. Net revenues have increased in the Seguin Events Complex by \$10,488 from FY22.

As we look at the Golf Fund, you will notice a negative amount of \$191,734 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 \$21,219, which results in an increase of \$24,359 in net revenues for FY23.

The next reports detail more information about the sales tax revenue. We are up for the year by 6.47%.

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 \$5,639.92, or .69%.

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



FY2023 INCOME STATEMENT-GENERAL FUND

For Six Months Ended March 31, 2023

	FY 2022-23 Actual 03/31/23	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
001 - GENERAL FUND REVENUE				
3110 - Property Tax	16,338,208	16,290,000	48,208	100.3%
3180 - Franchise Taxes	490,176	1,231,880	(741,704)	39.8%
3210 - Building Permits	1,175,399	2,825,000	(1,649,601)	41.6%
3220 - Other Licenses & Permits	20,400	40,000	(19,600)	51.0%
3310 - Interlocal Agreement	439,114	969,730	(530,616)	45.3%
3340 - State/Federal Gov. Grants	76,654	217,097	(140,443)	35.3%
3350 - Sales Tax	6,208,770	11,000,000	(4,791,230)	56.4%
3350 - Other State Gov. Shared Revenue	77,764	166,000	(88,236)	46.8%
3410 - Charges for Services	36,000	72,000	(36,000)	50.0%
3420 - Public Safety	835,183	1,400,000	(564,817)	59.7%
3440 - Sanitation Revenues	1,156,223	2,173,920	(1,017,697)	53.2%
3450 - Health	57,716	107,000	(49,284)	53.9%
3470 - Culture and Recreation	191,566	420,000	(228,434)	45.6%
3510 - Municipal Court	307,423	708,400	(400,977)	43.4%
3520 - Library	11,914	21,000	(9,086)	56.7%
3610 - Interest Revenues	416,689	16,000	400,689	2604.3%
3620 - Miscellaneous Revenues	572,028	720,216	(148,188)	79.4%
3630 - Lease Revenues	13,688	13,688	(0)	100.0%
3650 - Private Source Donations	36,236	75,000	(38,764)	48.3%
3700 - User Fees	2,305,343	4,610,685	(2,305,343)	50.0%
3910 - Intragovernmental Trnsfrs	7,820	17,500	(9,680)	44.7%
Revenue Totals	30,774,314	43,095,116	(12,320,802)	71.4%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	59,368	118,489	59,122	50.1%
11 - City Manager	118,781	290,252	171,471	40.9%
12 - Finance	333,092	821,138	488,045	40.6%
14 - Legal and Judicial	223,292	521,509	298,217	42.8%
16 - Police	4,561,030	10,211,655	5,650,625	44.7%
17 - Fire	3,856,324	8,940,166	5,083,841	43.1%
18 - Animal Services	281,221	646,112	364,891	43.5%
21 - Planning	1,094,867	2,449,537	1,354,670	44.7%
22 - City Secretary	76,019	149,767	73,748	50.8%
23 - Human Resources	178,723	466,089	287,366	38.3%
24 - Public Works Department	913,978	2,465,724	1,551,746	37.1%
25 - Vehicle Maintenance	234,445	675,012	440,567	34.7%
26 - Engineering/Capital Projects	188,961	532,112	343,151	35.5%
27 - Brush Department	253,888	597,765	343,878	42.5%
28 - Downtown & Main St. Prog.	97,690	232,738	135,048	42.0%
29 - Facilities	158,862	381,872	223,010	41.6%
31 - Public Library	711,769	1,647,224	935,455	43.2%
34 - Parks and Recreation	992,739	2,526,370	1,533,631	39.3%
87 - Information Technologies	462,230	1,181,394	719,164	39.1%
89 - City Attorney	104,939	242,252	137,313	43.3%
90 - Non-Departmental	9,251,928	11,978,085	2,726,157	77.2%
Expenditure Totals	24,154,147	47,075,262	22,921,115	51.3%
Net Revenues (Expenditures)	6,620,167	(3,980,146)	10,600,313	



FY2023 INCOME STATEMENT

Prior vs. Actual - General Fund

For Six Months Ended March 31, 2023 and March 31, 2022

	FY 2022-23 Actual 03/31/23	FY 2021-22 Actual 03/31/22	Variance Pos. (Neg)	% Variance Pos. (Neg.)
001 - GENERAL FUND REVENUE				
3110 - Property Tax	16,338,208	14,063,019	2,275,190	16.2%
3180 - Franchise Taxes	490,176	421,769	68,407	16.2%
3210 - Building Permits	1,175,399	1,683,279	(507,881)	-30.2%
3220 - Other Licenses & Permits	20,400	24,000	(3,600)	-15.0%
3310 - Interlocal Agreement	439,114	487,408	(48,294)	-9.9%
3340 - State/Federal Gov. Grants	76,654	54,302	22,352	41.2%
3350 - Sales Tax	6,208,770	5,831,402	377,368	6.5%
3350 - Other State Gov. Shared Revenue	77,764	71,049	6,715	9.5%
3390 - Local Grants & Contribut.	0	454	(454)	-100.0%
3410 - Charges for Services	36,000	36,000	0	0.0%
3420 - Public Safety	835,183	1,435,063	(599,880)	-41.8%
3440 - Sanitation Revenues	1,156,223	987,375	168,849	17.1%
3450 - Health	57,716	58,291	(575)	-1.0%
3470 - Culture and Recreation	191,566	152,140	39,426	25.9%
3510 - Municipal Court	307,423	354,266	(46,842)	-13.2%
3520 - Library	11,914	11,874	40	0.3%
3610 - Interest Revenues	416,689	9,828	406,861	4140.0%
3620 - Miscellaneous Revenues	572,028	562,627	9,400	1.7%
3630 - Lease Revenues	13,688	13,688	0	0.0%
3650 - Private Source Donations	36,236	44,791	(8,555)	-19.1%
3700 - User Fees	2,305,343	2,156,017	149,326	6.9%
3910 - Intragovernmental Trnsfrs	7,820	9,915	(2,095)	-21.1%
Revenue Totals	30,774,314	28,468,556	2,305,758	8.1%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	59,368	33,459	(25,909)	-77.4%
11 - City Manager	118,781	112,390	(6,391)	-5.7%
12 - Finance	333,092	288,136	(44,956)	-15.6%
14 - Legal and Judicial	223,292	211,549	(11,743)	-5.6%
16 - Police	4,561,030	4,188,428	(372,602)	-8.9%
17 - Fire	3,856,324	3,643,069	(213,255)	-5.9%
18 - Animal Services	281,221	265,585	(15,636)	-5.9%
21 - Planning	1,094,867	747,968	(346,899)	-46.4%
22 - City Secretary	76,019	52,018	(24,001)	-46.1%
23 - Human Resources	178,723	171,286	(7,437)	-4.3%
24 - Public Works Department	913,978	938,021	24,043	2.6%
25 - Vehicle Maintenance	234,445	305,197	70,752	23.2%
26 - Engineering/Capital Projects	188,961	186,366	(2,595)	-1.4%
27 - Brush Department	253,888	242,653	(11,235)	-4.6%
28 - Downtown & Main St. Prog.	97,690	111,689	13,999	12.5%
29 - Facilities	158,862	136,633	(22,229)	-16.3%
31 - Public Library	711,769	672,296	(39,473)	-5.9%
34 - Parks and Recreation	992,739	847,735	(145,004)	-17.1%
87 - Information Technologies	462,230	428,141	(34,089)	-8.0%
89 - City Attorney	104,939	61,792	(43,147)	-69.8%
90 - Non-Departmental	9,251,928	6,927,696	(2,324,232)	-33.5%
Expenditure Totals	24,154,147	20,572,107	(3,582,040)	-17.4%
Net Revenues (Expenditures)	6,620,167	7,896,449	(1,276,282)	



FY2023 INCOME STATEMENT-UTILITY FUND

For Six Months Ended March 31, 2023

Account Number	Account Name	FY 2022-23 Actual 03/31/23	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
002 - UTILITY FUND REVENUE					
3410	- Charges for Services	180,533	489,294	(308,761)	36.9%
3430	- Electric Revenue	14,659,586	29,928,050	(15,268,464)	49.0%
3432	- Water Revenue	8,054,918	16,784,218	(8,729,300)	48.0%
3434	- Sewer Revenue	5,805,273	11,955,800	(6,150,527)	48.6%
3480	- Other Charges	357,232	550,000	(192,768)	65.0%
3610	- Interest Revenues	573,005	22,175	550,830	2584.0%
3620	- Miscellaneous Revenues	157,328	637,500	(480,172)	24.7%
3700	- User Fees	21,500	43,000	(21,500)	50.0%
4 - Revenue Totals:		29,809,375	60,410,037	(30,600,662)	49.3%
002 - UTILITY EXPENDITURES					
44	- Utility Billing	233,008	541,470	308,462	43.0%
45	- Utility Administration	196,173	646,402	450,229	30.3%
46	- Administrative Services	672,685	1,792,959	1,120,274	37.5%
47	- Electric Distribution	9,318,796	22,833,919	13,515,123	40.8%
48	- Utility Services	827,618	1,889,398	1,061,780	43.8%
49	- Engineering/Capital Projects	474,816	1,499,430	1,024,613	31.7%
56	- Water Plant	2,589,823	6,419,761	3,829,938	40.3%
57	- Water/Sewer	2,440,468	5,524,483	3,084,014	44.2%
65	- Geronimo Creek WWTP	162,922	559,150	396,228	29.1%
66	- Walnut Branch WWTP	668,888	1,634,442	965,555	40.9%
80	- Economic Development	263,146	583,930	320,784	45.1%
81	- Facilities	535,328	1,291,704	756,376	41.4%
87	- Information Technologies	496,493	1,108,172	611,679	44.8%
89	- City Attorney	136,679	353,480	216,801	38.7%
90	- Non-Departmental	12,407,956	20,897,351	8,489,395	59.4%
Expenditure Totals:		31,424,800	67,576,051	36,151,251	46.5%
Net Revenues (Expenditures)		(1,615,425)	(7,166,014)	5,550,588	



FY2023 Income Statement Prior vs. Actual - Utility Fund

**For Six Months Ended March 31, 2023 and
March 31, 2022**

Account Number	Account Name	FY 2022-23 Actual 03/31/23	FY 2021-22 Actual 03/31/22	Variance Pos. (Neg)	% Variance Pos. (Neg.)
002 - UTILITY FUND REVENUE					
3410	- Charges for Services	180,533	139,883	40,650	29.1%
3430	- Electric Revenue	14,659,586	14,623,645	35,941	0.2%
3432	- Water Revenue	8,054,918	7,043,050	1,011,868	14.4%
3434	- Sewer Revenue	5,805,273	5,262,430	542,843	10.3%
3480	- Other Charges	357,232	321,953	35,280	11.0%
3610	- Interest Revenues	573,005	11,339	561,667	4953.6%
3620	- Miscellaneous Revenues	157,328	381,934	(224,606)	-58.8%
3700	- User Fees	21,500	21,500	0	0.0%
4	- Revenue Totals:	29,809,375	27,805,733	2,003,642	7.2%
002 - UTILITY EXPENDITURES					
44	- Utility Billing	233,008	221,017	(11,991)	-5.4%
45	- Utility Administration	196,173	202,753	6,580	3.2%
46	- Administrative Services	672,685	633,648	(39,037)	-6.2%
47	- Electric Distribution	9,318,796	10,874,002	1,555,206	14.3%
48	- Utility Services	827,618	723,068	(104,550)	-14.5%
49	- Engineering/Capital Projects	474,816	328,039	(146,777)	-44.7%
56	- Water Plant	2,589,823	3,085,772	495,949	16.1%
57	- Water/Sewer	2,440,468	2,181,918	(258,550)	-11.8%
65	- Geronimo Creek WWTP	162,922	201,114	38,192	19.0%
66	- Walnut Branch WWTP	668,888	695,144	26,256	3.8%
80	- Economic Development	263,146	238,124	(25,022)	-10.5%
81	- Facilities	535,328	476,264	(59,064)	-12.4%
87	- Information Technologies	496,493	392,355	(104,138)	-26.5%
89	- City Attorney	136,679	58,129	(78,550)	-135.1%
90	- Non-Departmental	12,407,956	10,221,134	(2,186,822)	-21.4%
	Expenditure Totals:	31,424,800	30,532,481	(892,319)	-2.9%
	Net Revenues (Expenditures)	(1,615,425)	(2,726,748)	1,111,323	-40.8%



FY2023 -INCOME STATEMENT-COLISEUM FUND

For Six Months Ended March 31, 2023

	FY 2022-23 Actual 03/31/23	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	39,700	65,000	(25,300)	61.1%
Concession Income	1,983	5,000	(3,017)	39.7%
Interest Earnings	8,721	350	8,371	2491.7%
Credit Card Service Fees	666	1,000	(334)	66.6%
Transfers from Occupancy Tax	130,500	261,000	(130,500)	50.0%
Revenue Totals	181,569	332,350	(150,781)	54.6%
007 - COLISEUM EXPENDITURES				
Salaries	22,620	50,960	28,340	44.4%
Benefits	10,844	23,216	12,372	46.7%
Utilities	23,336	67,368	44,032	34.6%
Janitorial Services	21,500	43,000	21,500	50.0%
Repairs/Maintenance	12,055	45,500	33,445	26.5%
Equipment Rental	354	1,500	1,146	23.6%
General Supplies	5,692	26,050	20,358	21.9%
Credit Card Service Fees	1,418	2,500	1,082	56.7%
Public Relations	707	2,000	1,294	35.3%
Capital Outlay	9,232	135,500	126,268	6.8%
Expenditure Totals	107,758	399,394	291,635	27.0%
Net Revenues (Expenditures)	73,811	(67,044)	140,855	



FY2023 INCOME STATEMENT

Prior vs. Actual - Coliseum

For Six Months Ended March 31, 2023 and March 31, 2022

	FY 2022-23 Actual 03/31/23	FY 2021-22 Actual 03/31/22	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	39,700	17,350	22,350	128.8%
Concession Income	1,983	0	1,983	NA
Interest Earnings	8,721	198	8,523	4310.7%
Miscellaneous Revenue	0	161	(161)	-100.0%
Credit Card Service Fees	666	487	179	36.8%
Transfers from Occupancy Tax	130,500	108,750	21,750	20.0%
Revenue Totals	181,569	126,945	54,624	43.0%
007 - COLISEUM EXPENDITURES				
Salaries	22,620	21,126	(1,494)	-7.1%
Benefits	10,844	10,181	(664)	-6.5%
Utilities	23,336	18,859	(4,477)	-23.7%
Janitorial Services	21,500	21,500	0	0.0%
Repairs/Maintenance	12,055	11,661	(395)	-3.4%
Equipment Rental	354	566	212	37.5%
General Supplies	5,692	4,653	(1,040)	-22.3%
Credit Card Service Fees	1,418	1,029	(389)	-37.8%
Public Relations	707	0	(707)	NA
Capital Outlay	9,232	0	(9,232)	NA
Expenditure Totals	107,758	89,574	(18,185)	-20.3%
Net Revenues (Expenditures)	73,811	37,372	36,439	



FY2023 INCOME STATEMENT

SEGUIN EVENTS COMPLEX

For Six Months Ended March 31, 2023

	FY 2022-23 Actual 03/31/23	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Concession Income	818	0	818	NA
Rodeo Arena Rentals	5,579	15,000	(9,421)	37.2%
Fairgrounds Facilities Rentals	24,000	30,000	(6,000)	80.0%
Interest Earnings	3,931	75	3,856	5241.2%
Transfers from Occupancy Tax	46,312	92,624	(46,312)	50.0%
Revenue Totals	80,640	137,699	(57,059)	58.6%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	30,536	67,443	36,907	45.3%
Benefits	14,163	31,179	17,016	45.4%
Utilities	9,415	21,400	11,985	44.0%
Repairs/Maintenance	967	8,200	7,233	11.8%
General Supplies	3,429	10,097	6,668	34.0%
Expenditure Totals	58,510	138,319	79,809	42.3%
Net Revenues (Expenditures)	22,130	(620)	22,750	



FY2023 INCOME STATEMENT

Prior vs. Actual - Seguin Events Complex

For Six Months Ended March 31, 2023 and March 31, 2022

	FY 2022-23 Actual 03/31/23	FY 2021-22 Actual 03/31/22	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Concession Income	818	0	818	NA
Rodeo Arena Rentals	5,579	7,034	(1,455)	-20.7%
Fairgrounds Facilities Rentals	24,000	15,870	8,130	51.2%
Interest Earnings	3,931	56	3,875	6870.9%
Transfers from Occupancy Tax	46,312	45,195	1,117	2.5%
Revenue Totals	80,640	68,155	12,484	18.3%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	30,536	28,672	(1,864)	-6.5%
Benefits	14,163	13,337	(825)	-6.2%
Utilities	9,415	9,684	269	2.8%
Repairs/Maintenance	967	3,149	2,182	69.3%
General Supplies	3,429	1,670	(1,759)	-105.4%
Expenditure Totals	58,510	56,513	(1,997)	-3.5%
Net Revenues (Expenditures)	22,130	11,642	10,488	



FY 2023 INCOME STATEMENT

GOLF FUND

For Six Months Ended March 31, 2023

FY 2022-23 Actual 03/31/23	FY 2022-23 Budget	Variance Pos. (Neg)	% of Budget
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023 - GOLF FUND REVENUES

Golf Course Receipts	214,621	454,000	(239,379)	47.3%
Golf Cart Rentals	187,268	413,000	(225,732)	45.3%
Golf Concessions	69,554	151,000	(81,446)	46.1%
Golf Merchandise Sales	23,149	55,000	(31,851)	42.1%
Interest Earnings	15,307	950	14,357	1611.3%
Miscellaneous	7,069	18,750	(11,681)	37.7%
Revenue Totals	516,968	1,092,700	(575,732)	47.3%

023 - GOLF FUND EXPENDITURES

Salaries	235,460	596,430	360,970	39.5%
Benefits	90,949	221,838	130,889	41.0%
Professional Services	0	5,700	5,700	0.0%
Utilities	14,310	34,768	20,458	41.2%
Repairs/Maintenance	17,928	43,000	25,072	41.7%
Rental	0	2,300	2,300	0.0%
Insurance	7,665	12,000	4,335	63.9%
General Supplies	90,485	255,500	165,015	35.4%
Energy and Fuel	3,663	23,040	19,377	15.9%
Miscellaneous	9,035	20,360	11,325	44.4%
Education	1,574	8,700	7,126	18.1%
Public Relations	320	3,000	2,680	10.7%
Expenditure Totals	471,390	1,226,636	755,247	38.4%

Net Revenues (Expenditures)

45,578	(133,936)	179,515
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FY 2023 INCOME STATEMENT

Prior vs. Actual - Golf Fund

For Six Months Ended March 31, 2023 and March 31, 2022

	FY 2022-23 Actual 03/31/23	FY 2021-22 Actual 03/31/22	Variance Pos. (Neg)	% of Budget
023 - GOLF FUND				
Golf Course Receipts	214,621	199,825	14,796	7.4%
Golf Cart Rentals	187,268	185,339	1,929	1.0%
Golf Concessions	69,554	67,189	2,365	3.5%
Golf Merchandise Sales	23,149	17,593	5,557	31.6%
Interest Earnings	15,307	493	14,814	3002.3%
Miscellaneous	7,069	9,463	(2,394)	-25.3%
Revenue Totals	516,968	479,902	37,066	7.7%
023 - GOLF FUND EXPENDITURES				
Salaries	235,460	240,692	5,232	2.2%
Benefits	90,949	95,184	4,235	4.4%
Utilities	14,310	13,594	(716)	-5.3%
Repairs/Maintenance	17,928	16,204	(1,724)	-10.6%
Insurance	7,665	(191,734)	(199,399)	104.0%
General Supplies	90,485	65,477	(25,008)	-38.2%
Energy and Fuel	3,663	3,689	27	0.7%
Miscellaneous	9,035	11,889	2,854	24.0%
Education	1,574	1,491	(83)	-5.6%
Public Relations	320	420	100	23.8%
Expenditure Totals	471,390	256,906	(214,484)	-83.5%
Net Revenues (Expenditures)	45,578	222,996	(177,418)	

**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	<u>773,361</u>	<u>681,171</u>	<u>745,546</u>	<u>942,814</u>	<u>1,103,594</u>	<u>811,322</u>	<u>202,831</u>	<u>202,831</u>	<u>1,216,983</u>	<u>10.27%</u>
SUBTOTAL	4,046,532	3,906,202	4,242,002	4,508,590	5,831,403	4,139,180	1,034,795	1,034,795	6,208,770	6.47%
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.

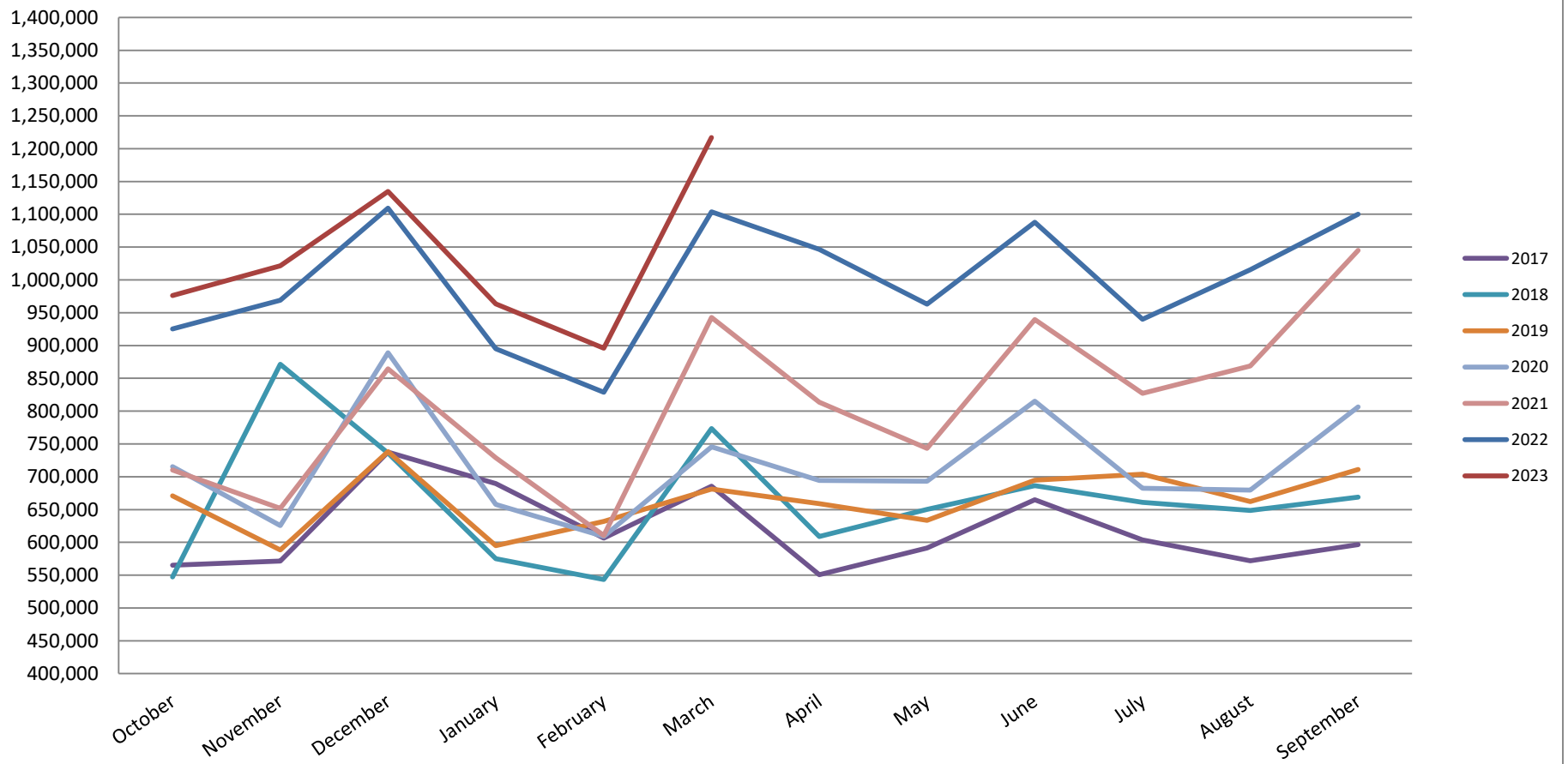
**MARCH SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>2022</u>	<u>2023</u>	<u>% Increase (Decrease)</u>
Seguin	1,103,594	1,216,983	10.27%
San Marcos	3,315,274	3,435,404	3.62%
Schertz	1,636,273	1,762,662	7.72%
San Antonio	45,057,715	44,794,275	-0.58%
New Braunfels	3,868,190	2,685,544	-30.57%
Austin	30,320,652	31,282,141	3.17%
Selma	1,009,475	1,066,571	5.66%
Universal City	628,241	640,228	1.91%
Statewide	761,148,698	786,139,922	3.28%

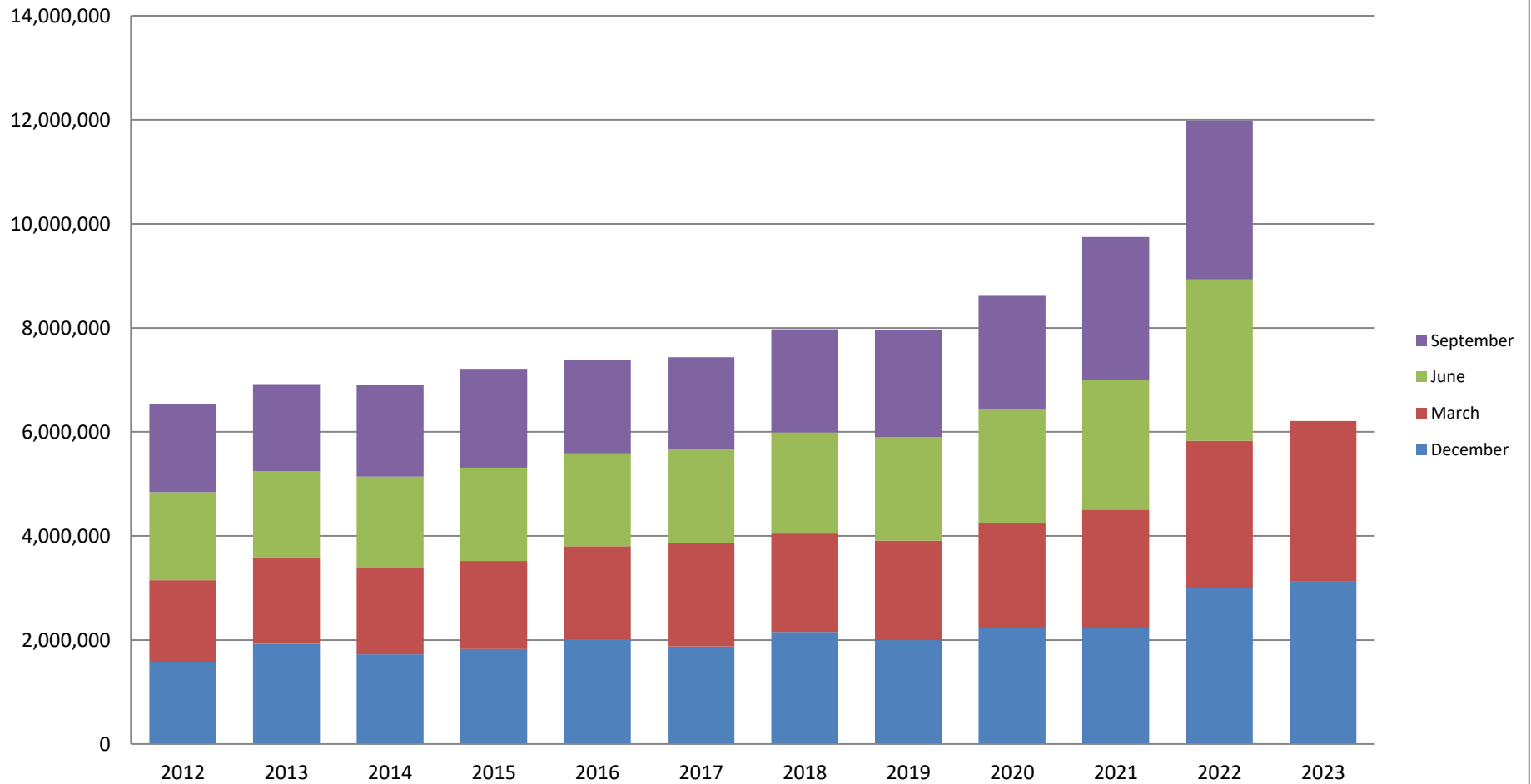
**YEAR-TO-DATE SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>FY2022</u>	<u>FY2023</u>	<u>% Increase (Decrease)</u>
Seguin	5,831,403	6,208,770	6.47%
San Marcos	17,885,318	20,004,634	11.85%
Schertz	8,389,509	9,465,998	12.83%
San Antonio	229,515,496	240,920,761	4.97%
New Braunfels	21,998,009	20,942,877	-4.80%
Austin	158,618,117	173,975,972	9.68%
Selma	4,577,559	5,050,613	10.33%
Universal City	3,231,224	3,474,650	7.53%
Statewide	3,915,387,264	4,229,949,498	8.03%

Sales Tax Trend



Sales Tax Trend by Quarter



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					

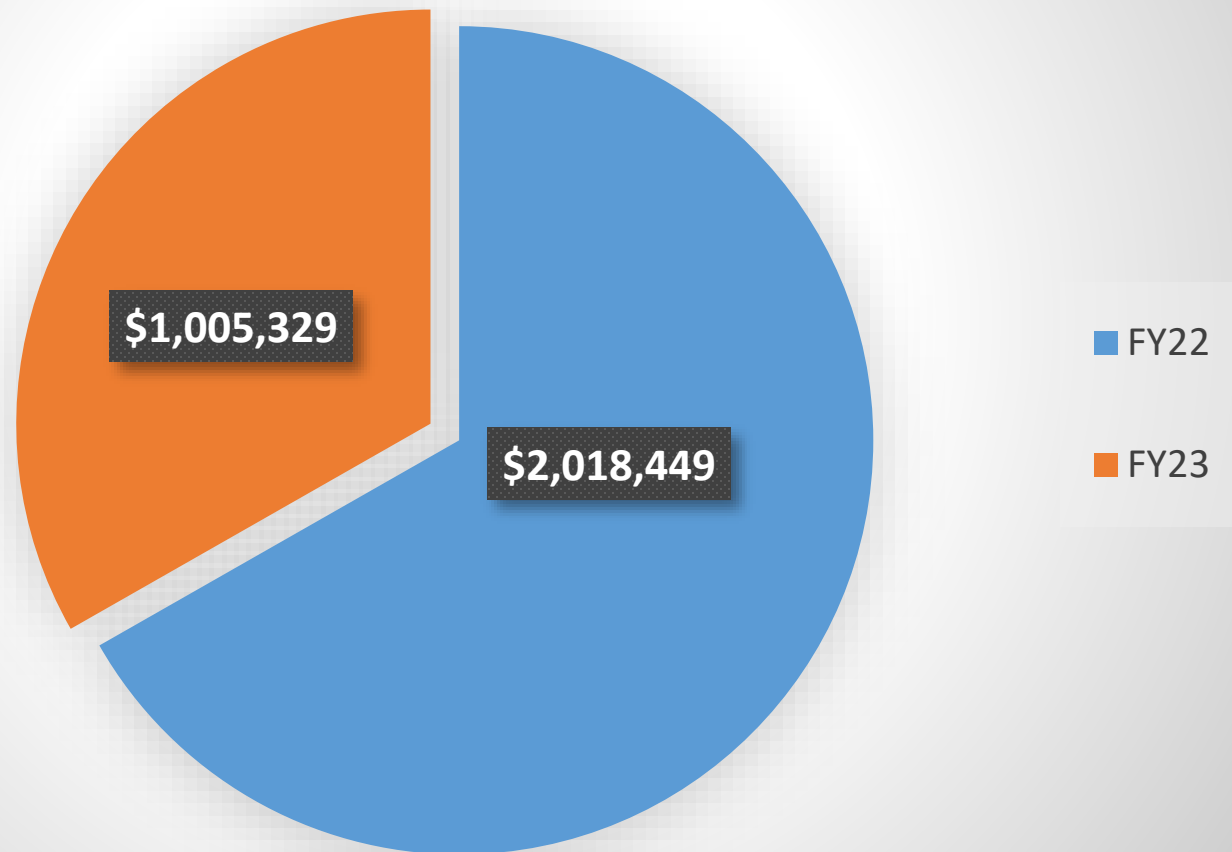
FY23 = 1,005,328.69

FY23-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	1,700,000.00	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		10/01/23	9/30/2026	Fire	6/1/2023	FY23
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
Law Enforcement Behaviorial Response	MHPO Officers (2)	Federal	477,029.00	175,184.00	10/01/23	9/30/2026	PD	10/1/2023	FY24
Total			3,598,593.16	222,094.54					

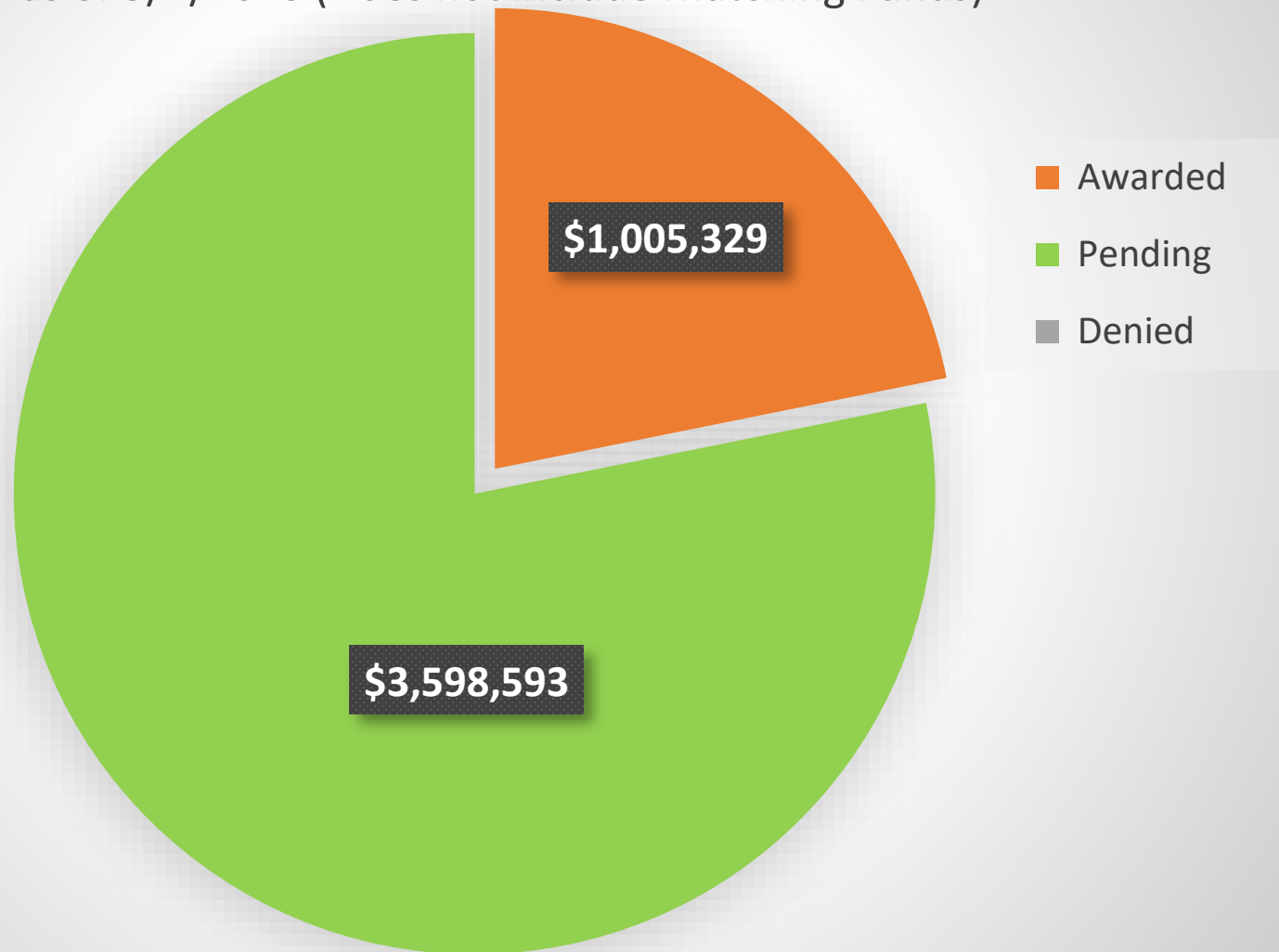
Grants Awarded FY23 YTD vs FY22

as of 5/1/2023 (Does not include Matching Funds)



FY23 Awarded, Pending, Declined

as of 5/1/2023 (Does not include Matching Funds)



FISCAL YEAR 2023 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	Apr 30	SUBTOTAL	July 31	TOTAL
Holiday Inn Express	50,522.65	47,483.60	58,384.99	156,391.24		156,391.24
La Quinta	31,746.37	27,632.95	28,422.47	87,801.79		87,801.79
Hampton Inn	34,886.04	36,760.52	43,463.02	115,109.58		115,109.58
Comfort Inn Suites	25,910.60	22,824.76	27,982.50	76,717.86		76,717.86
Days Inn	24,051.10	21,163.82	19,220.14	64,435.06		64,435.06
Townplace Suites	43,684.28	36,132.03	36,248.83	116,065.14		116,065.14
Super 8 Motel	13,501.08	13,335.46	12,783.70	39,620.24		39,620.24
Motel 6	7,823.21	5,998.86	6,911.11	20,733.18		20,733.18
Texas Inn	5,213.98	3,150.07	4,625.96	12,990.01		12,990.01
Lake Breeze Ski Lodge	8,213.10	933.80	787.15	9,934.05		9,934.05
Vanessa Vajdos (340 Meadow Lake Dr)	2,166.92			2,166.92		2,166.92
Sunrise Inn	1,287.86	1,008.70	1,048.18	3,344.74		3,344.74
Avalara, Inc. (460 River Drive)	5,713.03	4,683.77	3,637.41	14,034.21		14,034.21
River Retreat Properties (1101 Lakeview)	2,445.59	929.25	409.50	3,784.34		3,784.34
Geronimo Creek Retreat (2050 Laubach)	21,796.18	10,388.38	9,865.46	42,050.02		42,050.02
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	717.39	3,345.67		3,345.67
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	801.35	4,163.11		4,163.11
Laura Wooley (920 Buerger Lane)	685.43	527.42	432.72	1,645.57		1,645.57
Birdy Properties (102 Lenz Drive)	1,049.65			1,049.65		1,049.65
Ian Miller (1029 E. Mountain)	510.57	223.26	145.05	878.88		878.88
Magnolia Hotel (203 S. Crockett)	1,233.33	1,018.01	937.93	3,189.27		3,189.27
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		154.13	1,003.23		1,003.23
Avalara, Inc. (20 Cherokee Bend)	1,151.50	780.50	380.99	2,312.99		2,312.99
Avalara, Inc. (44 River Oak Drive)	822.86	408.90	317.06	1,548.82		1,548.82
Vacasa LLC (46 River Oak Drive)	1,479.03	1,085.60	225.06	2,789.69		2,789.69
Vacasa LLC (48 River Oak Drive)	1,485.33	285.26	286.85	2,057.44		2,057.44
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	160.61	2,252.74		2,252.74
Avalara, Inc. (60 S. Hampton Dr.)	1,186.01	469.00	252.00	1,907.01		1,907.01
Avalara, Inc. (416 Turtle Lane)	1,655.63	105.00	210.21	1,970.84		1,970.84
Avalara, Inc. (102 Turtle Lane)	1,675.29	958.88	203.96	2,838.13		2,838.13
Weinert Resort (1207 N. Austin)	1,918.26	678.79	119.31	2,716.36		2,716.36
The Lookout (901 Reiley Road)	759.85			759.85		759.85
Sweet & Cozy (516 N. King)	191.94	155.90	31.65	379.49		379.49
Emily Roxas (113 W. Shelby)	316.07	121.97	240.00	678.04		678.04
Total Collected	312,875.39	242,531.78	259,406.69	814,813.86	-	814,813.86

FISCAL YEAR 2022 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	Apr 30	SUBTOTAL	July 31	TOTAL
Holiday Inn Express	45,560.28	44,300.74	44,491.76	134,352.78	51,386.47	185,739.25
La Quinta	28,429.86	24,799.02	24,287.13	77,516.01	31,542.42	109,058.43
Hampton Inn	37,169.43	36,482.86	35,707.91	109,360.20	34,229.04	143,589.24
Comfort Inn Suites	24,539.92	19,572.95	22,916.39	67,029.26	25,868.10	92,897.36
Days Inn	33,103.06	19,543.71	23,912.50	76,559.27	25,993.08	102,552.35
Townplace Suites	44,923.80	34,214.77	38,649.02	117,787.59	40,763.75	158,551.34
Super 8 Motel	13,029.13	10,603.91	9,806.67	33,439.71	12,112.57	45,552.28
Motel 6	9,942.88	6,051.40	6,154.27	22,148.55	8,208.68	30,357.23
Texas Inn	4,711.25	4,246.26	4,797.90	13,755.41	4,251.75	18,007.16
Lake Breeze Ski Lodge	8,440.95	142.45	284.20	8,867.60	4,079.25	12,946.85
Vanessa Vajdos (340 Meadow Lake Dr)	3,218.00	1,485.12	838.71	5,541.83	2,074.00	7,615.83
Sunrise Inn	1,072.68	936.53	977.90	2,987.11	975.17	3,962.28
Avalara, Inc. (460 River Drive)	5,596.85	4,782.05	3,134.60	13,513.50	5,643.05	19,156.55
S. Carruthers (440 Turtle Lane)	435.82	11.76	61.11	508.69	115.50	624.19
River Retreat Properties (1101 Lakeview)	2,700.25	926.49	534.80	4,161.54	1,907.50	6,069.04
Geronimo Creek Retreat (2050 Laubach)	26,713.68	15,370.28	11,610.55	53,694.51	23,102.05	76,796.56
Son's Geronimo (2111 Laubach)	16,068.68	-	7,036.93	23,105.61	-	23,105.61
The Lofts	2,419.54	1,090.04	692.81	4,202.39	1,230.64	5,433.03
Zen on the Bend Vaca Rental (496 River Road)	1,083.25	142.80	313.25	1,539.30	313.25	1,852.55
Laura Wooley (1005 Reiley Road)	3,171.31	1,210.16	791.56	5,173.03	1,639.67	6,812.70
Team Housing Solutions	-	-	-	-	23.93	23.93
Carol & Sean Ramsey (906 Buerger Lane)	1,900.64	-	830.99	2,731.63	1,628.86	4,360.49
Laura Wooley (928 Buerger Lane)	2,700.30	1,383.96	1,320.30	5,404.56	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	1,930.88	552.09	2,482.97
Ian Miller (1029 E. Mountain)	893.08	581.33	406.25	1,880.66	599.23	2,479.89
Magnolia Hotel (203 S. Crockett)	1,164.38	1,159.34	1,025.78	3,349.50	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	2,035.08	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	235.83	2,536.45	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	500.50	3,740.10	616.00	4,356.10
Avalara, Inc. (44 River Oak Drive)	950.80	780.12	432.38	2,163.30	908.21	3,071.51
Vacasa LLC (46 River Oak Drive)	1,824.38	973.79	740.59	3,538.76	1,432.68	4,971.44
Vacasa LLC (48 River Oak Drive)	2,231.18	1,298.80	642.15	4,172.13	1,099.45	5,271.58
Vacasa LLC (230 Turtle Lane)	-	-	990.37	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	1,686.02	914.76	2,600.78
Avalara, Inc. (416 Turtle Lane)	-	143.08	124.55	267.63	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	2,895.82	628.53	3,524.35
Weinert Resort (1207 N. Austin)	-	-	-	-	1,435.06	1,435.06
The Lookout (901 Reiley Road)	-	-	445.34	445.34	715.43	1,160.77
Total Collected	338,447.11	235,988.21	246,018.46	820,453.78	299,835.53	1,120,289.31