



It's real.

Date: February 23, 2024

To: Mayor and City Councilmembers
Steve Parker, City Manager

From: Susan Caddell *Susan Caddell*
Director of Finance

Subject: Financial Reports for Three Months Ended December 31, 2023

Attached you will find financial reports for the General, Utility, Coliseum, Sequin Events Complex, and Golf Fund for the three months ended December 31, 2023.

The first report is the Income Statement for the General Fund on a budgetary comparison. We have collected 34.6% of our budgeted revenues.

- Property Tax is 49.3% of budget. We do collect the largest of this budget during the first four months of fiscal year.
- Sales Tax is 27.6% of budget.
- Interest Revenue is 37% of budget. Interest rates are higher than anticipated.
- Miscellaneous Revenue is 49.7% of budget. We bill annually for alarm permits at the beginning of the fiscal year, which takes up a large portion of this revenue.
- Lease Revenues is 100% of budget. We receive the annual payment for Sprint Tower lease in the first quarter.

Expenditures are 28.9% of budget. Non-Departmental is 54.6% of budget. This is due to paying half of the indigent care amount in October in the amount of \$1,280,259.50. In addition, the entire amount of budgeted transfers of \$2,157,510 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 FY23. Our revenue increased by \$2,109,806 or 13.8% from this time last year.

- Property Taxes are up by \$1,898,170 or 24%.
- Sales Tax is up by \$318,842 or 10.2%.
- Interest Revenue is up by \$142,017 or 95.7% due to the increase in interest rates.

Our expenditures have increased by \$1,590,315 or 11.8% from this time last year.

- Police Department increased by \$172,134 largely due to the increase in salaries and benefits.
- Fire is up by \$263,077 also largely due to an increase in salaries and benefits.
- Non-Departmental increased by \$762,932. Transfers to General I&S Fund have increased by \$532,150. This coincides with the increase in Property Tax revenue. In addition, the indigent health care payment increased by \$67,349.40.

The next report is the Income Statement for the Utility Fund on a budgetary comparison. We have collected 24.4% of our budgeted revenues.

- Interest Revenue is 37.6% of budget. Interest rates are higher than anticipated.

Expenditures for the Utility Fund are 27.2% of budget.

- Non-Departmental is 45.5% of the budget. This is due to the fact the entire amount of budgeted transfer of \$4,001,000 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 FY23. Our revenue has increased by \$720,794 or 4.7%.

- Interest Revenue is up by \$86,891 or 42.8% due to the increase in interest rates.

Expenditures have increased by \$1,952,552 or 11.2%.

- Electric Distribution has increased by \$482,667 due to an increase in the wholesale power costs and also an increase in salaries and benefits.
- Water Plant has increased by \$926,295 due to an increase in the payments to SSLGC for water purchased. The debt service payments increased for the first few months.
- Water/Sewer has increased by \$283,306 due to an increase in the ROW User Fees as well as salaries and benefits.

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 decreased in the Coliseum Fund slightly by \$2,185 from FY23. Net revenues have also decreased in the Seguin Events Complex by \$20,936 from FY23. We do have capital expenditures of \$4,657 this year that we did not have in the prior year. In addition, there was a large repair of \$4,811 to the floor cleaner in FY24 that was not in the prior year. Golf Course net revenue has increased from FY23 by \$28,461.

The next reports detail more information about the sales tax revenue. Sales tax is up for the year by 10.18%.

The next several pages are a recap of the grants that we have been awarded for FY24 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 \$69,879.22, or 12.6%.

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



FY2023 INCOME STATEMENT-GENERAL FUND

For the Three Months Ended December 31, 2023

	FY 2023-24 Actual 12/31/23	FY 2023-24 Budget	Variance Pos. (Neg)	% of Budget
001 - GENERAL FUND REVENUE				
3110 - Property Tax	9,794,456	19,855,000	(10,060,544)	49.3%
3180 - Franchise Taxes	53,985	1,432,880	(1,378,895)	3.8%
3210 - Building Permits	466,527	2,840,000	(2,373,473)	16.4%
3220 - Other Licenses & Permits	3,600	40,000	(36,400)	9.0%
3310 - Interlocal Agreement	204,455	1,044,709	(840,254)	19.6%
3340 - State/Federal Gov. Grants	64,705	296,372	(231,667)	21.8%
3350 - Sales Tax	3,451,288	12,500,000	(9,048,712)	27.6%
3350 - Other State Gov. Shared Revenue	25,463	192,000	(166,537)	13.3%
3410 - Charges for Services	18,000	72,000	(54,000)	25.0%
3420 - Public Safety	449,620	1,800,000	(1,350,380)	25.0%
3440 - Sanitation Revenues	638,601	2,355,000	(1,716,399)	27.1%
3450 - Health	28,865	110,000	(81,135)	26.2%
3470 - Culture and Recreation	76,920	449,000	(372,080)	17.1%
3510 - Municipal Court	133,333	559,500	(426,167)	23.8%
3520 - Library	5,264	21,000	(15,736)	25.1%
3610 - Interest Revenues	290,448	784,980	(494,532)	37.0%
3620 - Miscellaneous Revenues	378,407	761,132	(382,725)	49.7%
3630 - Lease Revenues	13,688	13,688	(0)	100.0%
3650 - Private Source Donations	28,266	115,000	(86,734)	24.6%
3700 - User Fees	1,240,400	4,961,601	(3,721,201)	25.0%
3910 - Intragovernmental Trnsfrs	3,451	15,000	(11,549)	23.0%
Revenue Totals	17,369,744	50,218,862	(32,849,118)	34.6%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	33,039	134,809	101,770	24.5%
11 - City Manager	63,921	313,971	250,050	20.4%
12 - Finance	201,674	918,413	716,739	22.0%
14 - Legal and Judicial	106,176	519,012	412,836	20.5%
16 - Police	2,415,866	11,356,734	8,940,868	21.3%
17 - Fire	2,122,400	10,504,677	8,382,277	20.2%
18 - Animal Services	154,311	745,859	591,548	20.7%
21 - Planning	575,727	2,718,997	2,143,269	21.2%
22 - City Secretary	34,536	159,553	125,017	21.6%
23 - Human Resources	94,715	450,304	355,589	21.0%
24 - Public Works Department	494,101	2,653,272	2,159,171	18.6%
25 - Vehicle Maintenance	142,728	703,242	560,514	20.3%
26 - Engineering/Capital Projects	105,835	534,138	428,303	19.8%
27 - Brush Department	138,682	638,180	499,499	21.7%
28 - Downtown & Main St. Prog.	54,816	251,568	196,751	21.8%
29 - Facilities	83,213	405,333	322,121	20.5%
31 - Public Library	411,066	1,843,488	1,432,422	22.3%
34 - Parks and Recreation	545,310	2,838,269	2,292,960	19.2%
87 - Information Technologies	252,822	1,337,328	1,084,506	18.9%
89 - City Attorney	44,401	234,389	189,988	18.9%
90 - Non-Departmental	6,955,592	12,742,573	5,786,981	54.6%
Expenditure Totals	15,030,930	52,004,110	36,973,179	28.9%
Net Revenues (Expenditures)	2,338,813	(1,785,248)	4,124,061	



FY2023 INCOME STATEMENT

Prior vs. Actual - General Fund

For the Three Months Ended December 31, 2023 and
December 31, 2022

	FY 2023-24 Actual 12/31/23	FY 2022-23 Actual 12/31/22	Variance Pos. (Neg)	% Variance Pos. (Neg.)
001 - GENERAL FUND REVENUE				
3110 - Property Tax	9,794,456	7,896,286	1,898,170	24.0%
3180 - Franchise Taxes	53,985	140,176	(86,190)	-61.5%
3210 - Building Permits	466,527	711,135	(244,609)	-34.4%
3220 - Other Licenses & Permits	3,600	7,200	(3,600)	-50.0%
3310 - Interlocal Agreement	204,455	212,967	(8,512)	-4.0%
3340 - State/Federal Gov. Grants	64,705	70,785	(6,079)	-8.6%
3350 - Sales Tax	3,451,288	3,132,447	318,842	10.2%
3350 - Other State Gov. Shared Revenue	25,463	26,199	(736)	-2.8%
3410 - Charges for Services	18,000	18,000	0	0.0%
3420 - Public Safety	449,620	500,711	(51,092)	-10.2%
3440 - Sanitation Revenues	638,601	562,077	76,524	13.6%
3450 - Health	28,865	25,415	3,450	13.6%
3470 - Culture and Recreation	76,920	88,963	(12,043)	-13.5%
3510 - Municipal Court	133,333	140,759	(7,426)	-5.3%
3520 - Library	5,264	5,755	(491)	-8.5%
3610 - Interest Revenues	290,448	148,431	142,017	95.7%
3620 - Miscellaneous Revenues	378,407	381,537	(3,130)	-0.8%
3630 - Lease Revenues	13,688	13,688	0	0.0%
3650 - Private Source Donations	28,266	21,026	7,240	34.4%
3700 - User Fees	1,240,400	1,152,671	87,729	7.6%
3910 - Intragovernmental Trnsfrs	3,451	3,709	(258)	-7.0%
Revenue Totals	17,369,744	15,259,938	2,109,806	13.8%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	33,039	30,522	(2,517)	-8.2%
11 - City Manager	63,921	58,396	(5,525)	-9.5%
12 - Finance	201,674	165,302	(36,372)	-22.0%
14 - Legal and Judicial	106,176	112,436	6,260	5.6%
16 - Police	2,415,866	2,243,732	(172,134)	-7.7%
17 - Fire	2,122,400	1,859,323	(263,077)	-14.1%
18 - Animal Services	154,311	139,139	(15,172)	-10.9%
21 - Planning	575,727	516,788	(58,939)	-11.4%
22 - City Secretary	34,536	46,339	11,803	25.5%
23 - Human Resources	94,715	84,853	(9,862)	-11.6%
24 - Public Works Department	494,101	437,289	(56,812)	-13.0%
25 - Vehicle Maintenance	142,728	114,346	(28,382)	-24.8%
26 - Engineering/Capital Projects	105,835	91,336	(14,499)	-15.9%
27 - Brush Department	138,682	122,367	(16,315)	-13.3%
28 - Downtown & Main St. Prog.	54,816	49,937	(4,879)	-9.8%
29 - Facilities	83,213	78,996	(4,217)	-5.3%
31 - Public Library	411,066	353,295	(57,771)	-16.4%
34 - Parks and Recreation	545,310	472,513	(72,797)	-15.4%
87 - Information Technologies	252,822	222,594	(30,228)	-13.6%
89 - City Attorney	44,401	48,452	4,051	8.4%
90 - Non-Departmental	6,955,592	6,192,660	(762,932)	-12.3%
Expenditure Totals	15,030,930	13,440,615	(1,590,315)	-11.8%
Net Revenues (Expenditures)	2,338,813	1,819,323	519,490	



FY2023 INCOME STATEMENT-UTILITY FUND

For the Three Months Ended December 31, 2023

Account Number	Account Name	FY 2023-24 Actual 12/31/23	FY 2023-24 Budget	Variance Pos. (Neg)	% of Budget
002 - UTILITY FUND REVENUE					
3410 - Charges for Services		57,521	526,036	(468,515)	10.9%
3430 - Electric Revenue		7,751,296	32,844,950	(25,093,654)	23.6%
3432 - Water Revenue		4,497,341	17,844,838	(13,347,497)	25.2%
3434 - Sewer Revenue		3,279,240	12,839,200	(9,559,960)	25.5%
3480 - Other Charges		91,707	625,000	(533,293)	14.7%
3610 - Interest Revenues		289,977	770,500	(480,523)	37.6%
3620 - Miscellaneous Revenues		191,187	566,350	(375,163)	33.8%
3630 - Lease Payments		0	126,450	(126,450)	0.0%
3700 - User Fees		10,750	43,000	(32,250)	25.0%
4 - Revenue Totals:		16,169,020	66,186,324	(50,017,304)	24.4%
002 - UTILITY EXPENDITURES					
44 - Utility Billing		142,331	607,879	465,548	23.4%
45 - Utility Administration		124,609	650,749	526,140	19.1%
46 - Administrative Services		405,464	1,943,725	1,538,261	20.9%
47 - Electric Distribution		4,063,352	24,381,355	20,318,003	16.7%
48 - Utility Services		460,012	2,183,112	1,723,101	21.1%
49 - Engineering/Capital Projects		260,149	1,457,924	1,197,775	17.8%
56 - Water Plant		1,926,261	6,982,657	5,056,396	27.6%
57 - Water/Sewer		1,447,716	6,395,510	4,947,794	22.6%
65 - Geronimo Creek WWTP		97,335	544,650	447,315	17.9%
66 - Walnut Branch WWTP		360,097	1,670,457	1,310,361	21.6%
80 - Economic Development		113,660	629,859	516,199	18.0%
81 - Facilities		303,636	1,398,339	1,094,703	21.7%
87 - Information Technologies		296,149	1,413,198	1,117,049	21.0%
89 - City Attorney		65,075	345,060	279,986	18.9%
90 - Non-Departmental		9,243,894	20,318,812	11,074,918	45.5%
Expenditure Totals:		19,309,741	70,923,290	51,613,549	27.2%
Net Revenues (Expenditures)		(3,140,721)	(4,736,966)	1,596,245	



FY2023 Income Statement Prior vs. Actual - Utility Fund

**For the Three Months Ended December 31,
2023 and December 31, 2022**

Account Number	Account Name	FY 2023-24 Actual 12/31/23	FY 2022-23 Actual 12/31/22	Variance Pos. (Neg)	% Variance Pos. (Neg.)
002 - UTILITY FUND REVENUE					
3410	- Charges for Services	57,521	52,207	5,314	10.2%
3430	- Electric Revenue	7,751,296	7,666,801	84,495	1.1%
3432	- Water Revenue	4,497,341	4,276,442	220,899	5.2%
3434	- Sewer Revenue	3,279,240	2,984,755	294,484	9.9%
3480	- Other Charges	91,707	181,131	(89,423)	-49.4%
3610	- Interest Revenues	289,977	203,087	86,891	42.8%
3620	- Miscellaneous Revenues	191,187	73,053	118,134	161.7%
3700	- User Fees	10,750	10,750	0	0.0%
4	- Revenue Totals:	16,169,020	15,448,226	720,794	4.7%
002 - UTILITY EXPENDITURES					
44	- Utility Billing	142,331	102,415	(39,916)	-39.0%
45	- Utility Administration	124,609	96,335	(28,274)	-29.3%
46	- Administrative Services	405,464	333,012	(72,452)	-21.8%
47	- Electric Distribution	4,063,352	3,580,685	(482,667)	-13.5%
48	- Utility Services	460,012	435,653	(24,359)	-5.6%
49	- Engineering/Capital Projects	260,149	216,322	(43,827)	NA
56	- Water Plant	1,926,261	999,966	(926,295)	-92.6%
57	- Water/Sewer	1,447,716	1,164,410	(283,306)	-24.3%
65	- Geronimo Creek WWTP	97,335	74,650	(22,685)	-30.4%
66	- Walnut Branch WWTP	360,097	338,564	(21,533)	-6.4%
80	- Economic Development	113,660	133,777	20,117	15.0%
81	- Facilities	303,636	272,370	(31,266)	-11.5%
87	- Information Technologies	296,149	242,082	(54,067)	-22.3%
89	- City Attorney	65,075	61,719	(3,356)	-5.4%
90	- Non-Departmental	9,243,894	9,305,229	61,335	0.7%
	Expenditure Totals:	19,309,741	17,357,189	(1,952,552)	-11.2%
	Net Revenues (Expenditures)	(3,140,721)	(1,908,963)	(1,231,758)	64.5%



FY2023 -INCOME STATEMENT-COLISEUM FUND

For the Three Months Ended December 31, 2023

	FY 2023-24 Actual 12/31/23	FY 2023-24 Budget	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	16,550	90,000	(73,450)	18.4%
Concession Income	2,978	1,500	1,478	198.5%
Interest Earnings	5,167	13,050	(7,883)	39.6%
Miscellaneous Revenue	167	0	167	0.0%
Credit Card Service Fees	309	1,000	(691)	30.9%
Transfers from Occupancy Tax	68,875	275,500	(206,625)	25.0%
Revenue Totals	94,046	381,050	(287,004)	24.7%
007 - COLISEUM EXPENDITURES				
Salaries	13,092	58,587	45,495	22.3%
Benefits	6,194	26,349	20,155	23.5%
Utilities	12,528	68,900	56,372	18.2%
Janitorial Services	10,750	43,000	32,250	25.0%
Repairs/Maintenance	6,166	47,500	41,334	13.0%
Equipment Rental	212	1,000	788	21.2%
General Supplies	6,316	35,050	28,734	18.0%
Credit Card Service Fees	701	4,000	3,299	17.5%
Education	0	1,800	1,800	0.0%
Public Relations	0	2,000	2,000	0.0%
Capital Outlay	0	115,000	115,000	0.0%
Expenditure Totals	55,960	403,186	347,226	13.9%
Net Revenues (Expenditures)	38,086	(22,136)	60,222	



FY2023 INCOME STATEMENT

Prior vs. Actual - Coliseum

For the Three Months Ended December 31, 2023 and December 31, 2022

	FY 2023-24 Actual 12/31/23	FY 2022-23 Actual 12/31/22	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	16,550	22,550	(6,000)	-26.6%
Concession Income	2,978	905	2,074	229.2%
Interest Earnings	5,167	3,261	1,906	58.5%
Miscellaneous Revenue	167	0	167	NA
Credit Card Service Fees	309	298	11	3.6%
Transfers from Occupancy Tax	68,875	65,250	3,625	5.6%
Revenue Totals	94,046	92,264	1,783	1.9%
007 - COLISEUM EXPENDITURES				
Salaries	13,092	11,274	(1,818)	-16.1%
Benefits	6,194	5,519	(674)	-12.2%
Utilities	12,528	11,674	(853)	-7.3%
Janitorial Services	10,750	10,750	0	0.0%
Repairs/Maintenance	6,166	4,584	(1,583)	-34.5%
Equipment Rental	212	142	(71)	-50.0%
General Supplies	6,316	3,388	(2,928)	-86.4%
Credit Card Service Fees	701	806	104	13.0%
Public Relations	0	375	375	100.0%
Capital Outlay	0	3,480	3,480	100.0%
Expenditure Totals	55,960	51,992	(3,968)	-7.6%
Net Revenues (Expenditures)	38,086	40,271	(2,185)	



FY2023 INCOME STATEMENT

SEGUIN EVENTS COMPLEX

For the Three Months Ended December 31, 2023

	FY 2023-24 Actual 12/31/23	FY 2023-24 Budget	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Concession Income	810	1,000	(190)	81.0%
Rodeo Arena Rentals	3,845	20,000	(16,155)	19.2%
Fairgrounds Facilities Rentals	6,875	40,000	(33,125)	17.2%
Interest Earnings	1,655	5,020	(3,365)	33.0%
Miscellaneous Revenue	89	0	89	NA
Transfers from Occupancy Tax	21,383	85,532	(64,149)	25.0%
Revenue Totals	34,657	151,552	(116,895)	22.9%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	17,059	71,074	54,015	24.0%
Benefits	7,953	32,578	24,625	24.4%
Utilities	6,154	25,400	19,247	24.2%
Repairs/Maintenance	6,201	11,000	4,799	56.4%
General Supplies	979	11,500	10,521	8.5%
Capital Outlay	4,657	45,000	40,343	10.3%
Expenditure Totals	43,003	196,552	153,549	21.9%
Net Revenues (Expenditures)	(8,346)	(45,000)	36,654	



FY2023 INCOME STATEMENT

Prior vs. Actual - Seguin Events Complex

For the Three Months Ended December 31, 2023 and December 31, 2022

	FY 2023-24 Actual 12/31/23	FY 2022-23 Actual 12/31/22	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Concession Income	810	818	(8)	-1.0%
Rodeo Arena Rentals	3,845	4,014	(169)	-4.2%
Fairgrounds Facilities Rentals	6,875	12,605	(5,730)	-45.5%
Interest Earnings	1,655	1,239	416	33.6%
Miscellaneous Revenue	89	0	89	NA
Transfers from Occupancy Tax	21,383	23,156	(1,773)	-7.7%
Revenue Totals	34,657	41,831	(7,174)	-17.2%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	17,059	15,072	(1,987)	-13.2%
Benefits	7,953	7,175	(779)	-10.9%
Utilities	6,154	5,611	(542)	-9.7%
Repairs/Maintenance	6,201	252	(5,948)	-2357.9%
General Supplies	979	1,131	152	13.4%
Capital Outlay	4,657	0	(4,657)	NA
Expenditure Totals	43,003	29,241	(13,762)	-47.1%
Net Revenues (Expenditures)	(8,346)	12,590	(20,936)	



FY 2023 INCOME STATEMENT

GOLF FUND

For the Three Months Ended December 31, 2023

	FY 2023-24 Actual 12/31/23	FY 2023-24 Budget	Variance Pos. (Neg)	% of Budget
023 - GOLF FUND REVENUES				
Golf Course Receipts	120,944	379,000	(258,056)	31.9%
Golf Cart Rentals	103,514	373,000	(269,486)	27.8%
Golf Concessions	39,504	128,000	(88,496)	30.9%
Golf Merchandise Sales	13,717	47,000	(33,283)	29.2%
Interest Earnings	11,283	25,100	(13,817)	45.0%
Miscellaneous	6,253	17,250	(10,997)	36.3%
Transfers from General Fund	0	100,000	(100,000)	0.0%
Revenue Totals	295,214	1,069,350	(774,136)	27.6%
023 - GOLF FUND EXPENDITURES				
Salaries	132,341	652,113	519,772	20.3%
Benefits	50,594	229,756	179,162	22.0%
Professional Services	0	4,000	4,000	0.0%
Utilities	6,932	35,056	28,124	19.8%
Repairs/Maintenance	5,595	45,000	39,405	12.4%
Rental	0	4,000	4,000	0.0%
Insurance	6,819	12,000	5,181	56.8%
General Supplies	40,569	262,000	221,431	15.5%
Energy and Fuel	3,204	23,040	19,836	13.9%
Miscellaneous	5,793	23,360	17,567	24.8%
Education	103	5,800	5,697	1.8%
Public Relations	0	2,000	2,000	0.0%
Expenditure Totals	251,949	1,298,125	1,046,176	19.4%
Net Revenues (Expenditures)	43,265	(228,775)	272,040	



FY 2023 INCOME STATEMENT

Prior vs. Actual - Golf Fund

For the Three Months Ended December 31, 2023 and December 31, 2022

	FY 2023-24 Actual 12/31/23	FY 2022-23 Actual 12/31/22	Variance Pos. (Neg)	% of Budget
023 - GOLF FUND				
Golf Course Receipts	120,944	105,650	15,294	14.5%
Golf Cart Rentals	103,514	87,811	15,703	17.9%
Golf Concessions	39,504	33,639	5,864	17.4%
Golf Merchandise Sales	13,717	9,660	4,056	42.0%
Interest Earnings	11,283	6,131	5,152	84.0%
Miscellaneous	6,253	4,267	1,986	46.6%
Revenue Totals	295,214	247,158	48,056	19.4%
023 - GOLF FUND EXPENDITURES				
Salaries	132,341	117,250	(15,091)	-12.9%
Benefits	50,594	46,849	(3,744)	-8.0%
Utilities	6,932	7,707	775	10.1%
Repairs/Maintenance	5,595	9,595	4,001	41.7%
Insurance	6,819	7,665	847	11.0%
General Supplies	40,569	35,187	(5,382)	-15.3%
Energy and Fuel	3,204	2,206	(998)	-45.2%
Miscellaneous	5,793	5,391	(402)	-7.5%
Education	103	183	80	43.7%
Public Relations	0	320	320	100.0%
Expenditure Totals	251,949	232,354	(19,594)	-8.4%
Net Revenues (Expenditures)	43,265	14,804	28,461	

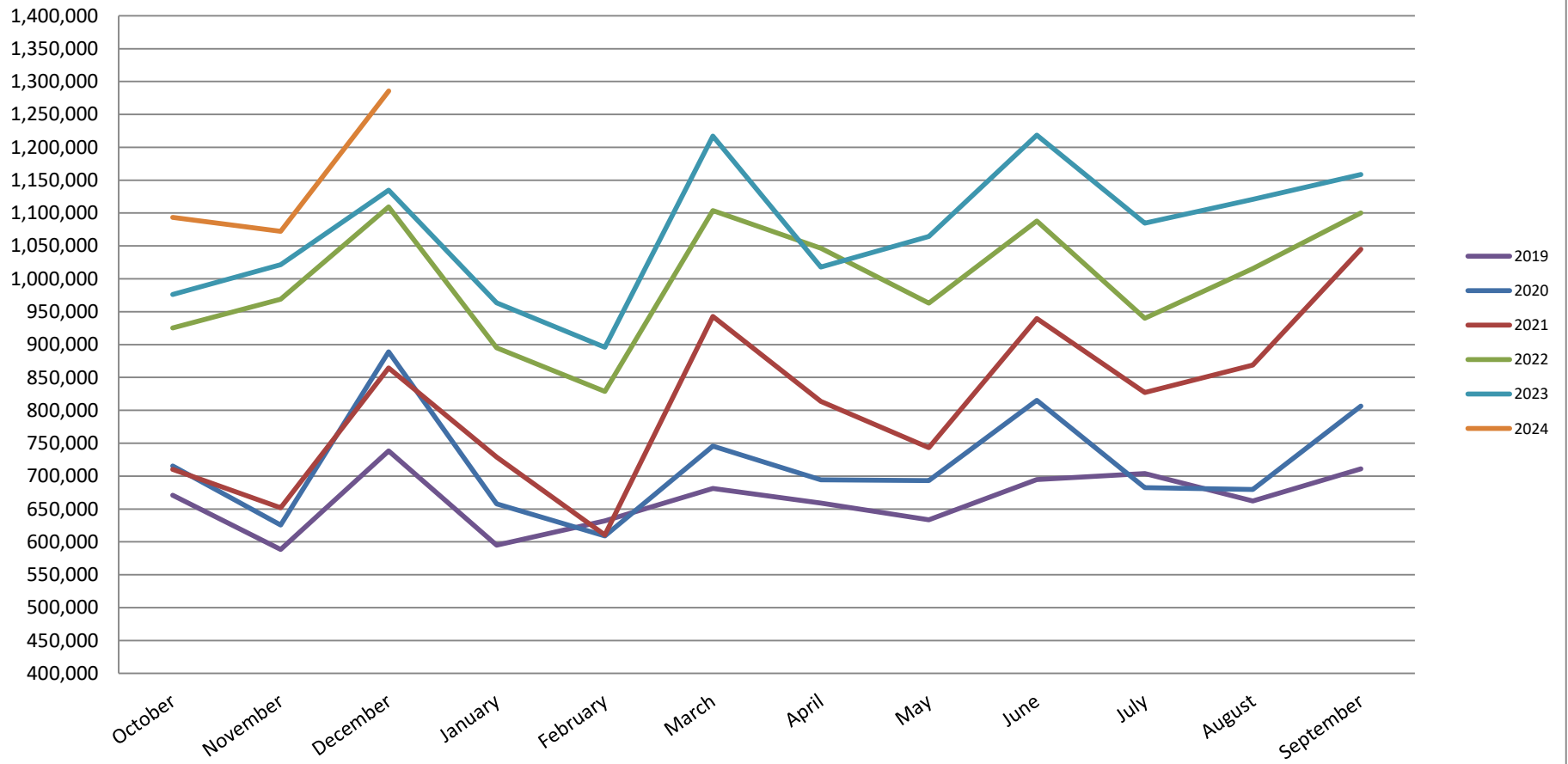
**CITY OF SEGUIN
SALES TAX**

	Fiscal Year <u>2019</u>	Fiscal Year <u>2020</u>	Fiscal Year <u>2021</u>	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year 2024				
						<u>1% City</u>	<u>1/4% City *</u>	<u>1/4% SEDC</u>	<u>Total**</u>	<u>% Change</u>
October	671,052	715,401	710,128	925,367	976,111	728,955	182,239	182,239	1,093,432	12.02%
November	588,417	625,391	651,845	969,137	1,021,656	714,829	178,707	178,707	1,072,243	4.95%
December	<u>738,300</u>	<u>888,969</u>	<u>864,526</u>	<u>1,109,367</u>	<u>1,134,680</u>	<u>857,075</u>	<u>214,269</u>	<u>214,269</u>	<u>1,285,613</u>	<u>13.30%</u>
SUBTOTAL	1,997,769	2,229,761	2,226,499	3,003,871	3,132,447	2,300,859	575,215	575,215	3,451,288	10.18%
January	595,146	657,697	728,815	895,190	963,417					
February	632,116	608,998	610,462	828,748	895,923					
March	681,171	745,546	942,814	1,103,594	1,216,983					
April	658,857	694,246	813,394	1,046,438	1,017,905					
May	633,605	693,319	743,207	962,859	1,064,353					
June	694,746	815,279	939,469	1,087,789	1,218,514					
July	703,849	682,569	827,158	940,146	1,084,862					
August	661,956	679,751	868,756	1,015,511	1,120,956					
September	<u>710,897</u>	<u>806,611</u>	<u>1,045,014</u>	<u>1,100,117</u>	<u>1,158,698</u>					
TOTAL	7,970,112	8,613,777	9,745,588	11,984,263	12,874,058					

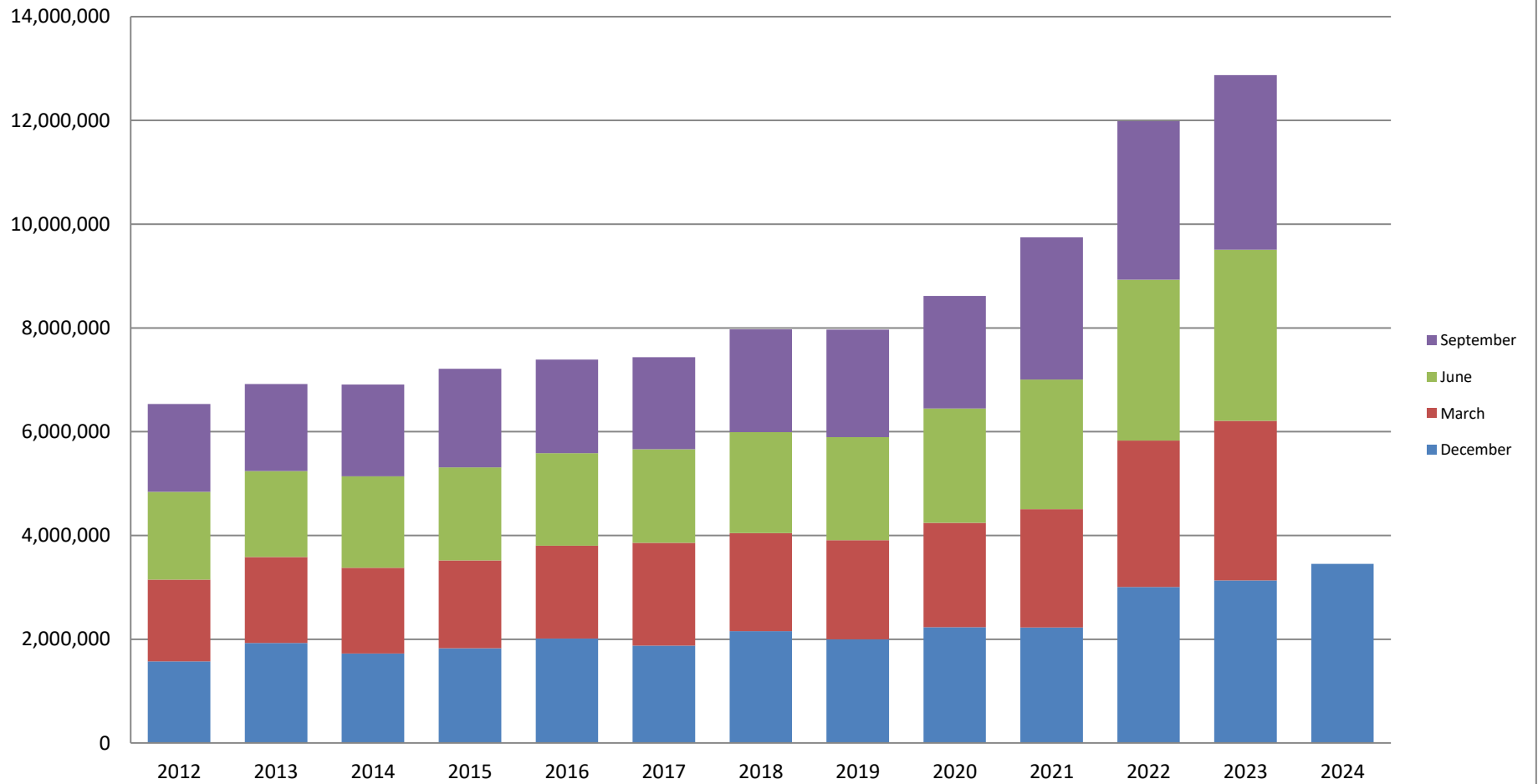
* For Property Tax Reduction

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

Sales Tax Trend



Sales Tax Trend by Quarter



**DECEMBER SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>FY2023</u>	<u>FY2024</u>	<u>% Increase (Decrease)</u>
Seguin	1,134,680	1,285,613	13.30%
San Marcos	4,027,821	4,036,727	0.22%
Schertz	1,840,556	1,767,829	-3.95%
San Antonio	48,636,616	49,075,759	0.90%
New Braunfels	4,800,796	4,091,887	-14.77%
Austin	32,882,795	32,971,852	0.27%
Selma	1,095,264	1,077,293	-1.64%
Universal City	681,642	693,448	1.73%
Statewide	855,684,112	861,006,580	0.62%

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

<u>City</u>	<u>FY2023</u>	<u>FY2024</u>	<u>% Increase (Decrease)</u>
Seguin	3,132,447	3,451,288	10.18%
San Marcos	10,781,634	10,454,926	-3.03%
Schertz	4,822,920	4,857,898	0.73%
San Antonio	124,975,798	126,908,528	1.55%
New Braunfels	11,842,880	11,372,066	-3.98%
Austin	90,117,018	90,193,908	0.09%
Selma	2,608,390	2,555,681	-2.02%
Universal City	1,810,475	1,855,620	2.49%
Statewide	2,195,567,226	2,241,967,991	2.11%

GRANTS AWARDED AND IN PROGRESS - FY24

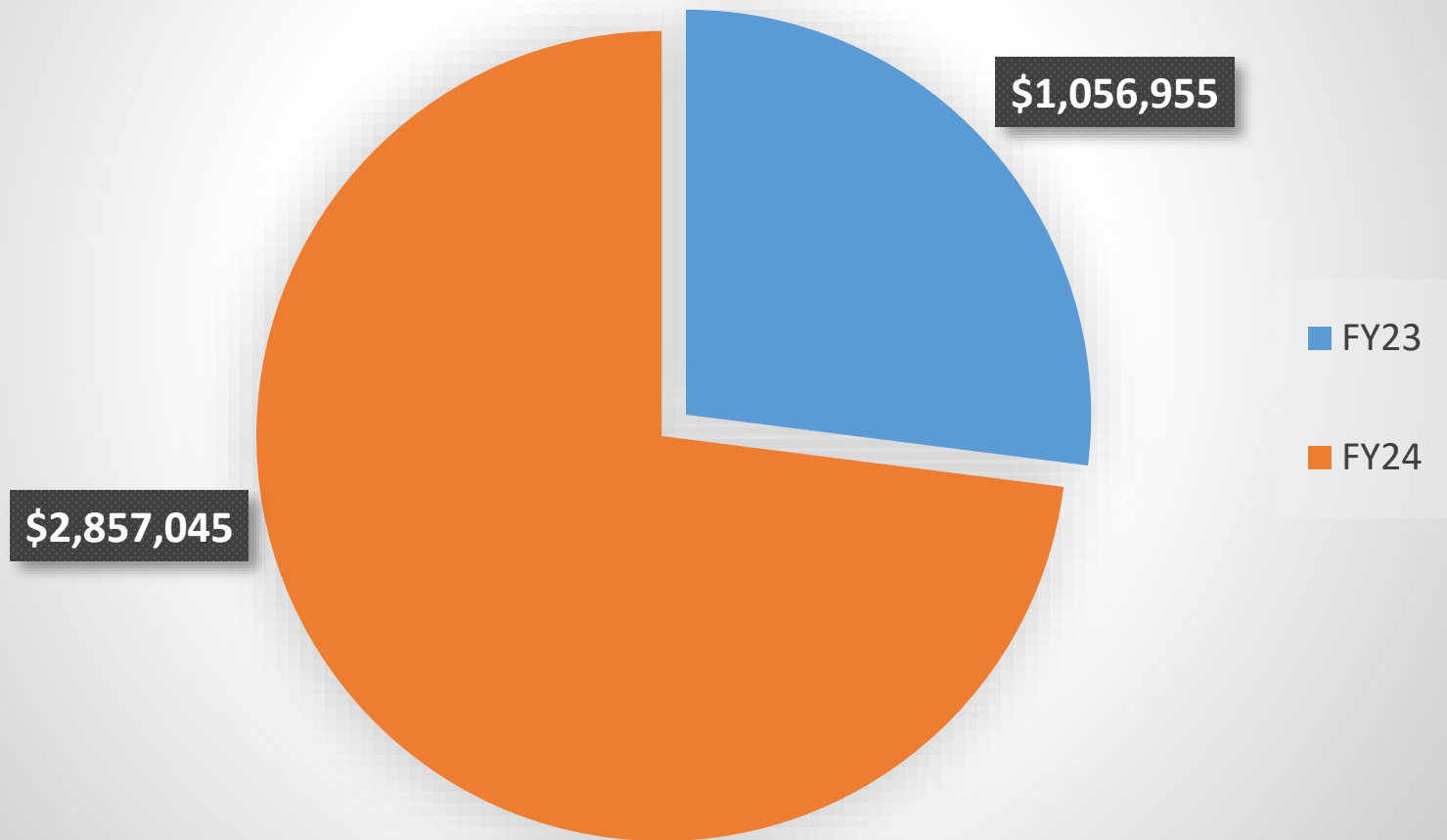
Application	Description	Funding Type	Amount Funded	City Match	Begin	Ends	Department	Status	Fiscal Year
DOJ-COPS-Community Policing Development	PD BJJ and Community Outreach	Federal		0.00	10/01/21	08/30/23	Police	Ongoing	FY22
Texas Rural Business Fund (TxRBF)-Tx Dept of Ag	Lawson Street/Tyson	State	1,000,000.00	100,000.00	07/01/22	06/30/23	SEDC/City	Ongoing	FY22
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	SEDC/City	Ongoing	FY21
Walnut Springs Trail Extension	Trail extension	Federal	2,218,587.00	746,532.00	02/06/18		Engineering	Ongoing	FY20
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
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	FY23
TSLAC-ILL	Interlocal Lending	Federal	2,126.70	0.00	08/01/22	07/31/23	Library	Ongoing	FY23
FY24 Crime Victim Assistance	VOCA	Federal	20,294.84	0.00	10/01/23	09/30/24	Police	Ongoing	FY24
FY24 Local Border Security	PD Overtime	State	20,000.00	0.00	09/01/23	8/31/2023	Police	10/1/2023	FY24
FY23 State Homeland Security-Regular	Community Response	Federal	38,197.64	0.00	09/01/23	8/30/2024	Police	10/1/2023	FY24
FY24 Criminal Justice Program-JAG	Ballistic Helmets	Federal	39,476.04	0.00	10/01/23	9/30/2024	Police	10/1/2023	FY24
FY24 Truancy Prevention & Intervention	Seguin Youth Services-TRIPP	State	70,730.00	0.00	10/01/23	9/30/2024	Police	10/1/2023	FY24
Bullet Proof Vests	20 Angel Armor Vets	Federal	33,821.05	16,910.54	01/01/24	8/31/2025	Police	1/1/2024	FY24
Niagara Perk Your Park	Playscape equipment	Foundation	75,000.00	0.00	10/01/23	9/30/2024	Parks	10/1/2023	FY24
Law Enforcement Behavioral Response	Protect & Connect	Federal	477,029.00	175,184.00	10/01/23	9/30/2026	Police	10/1/2023	FY24
TxDOT-Transportation Alternatives *	JoeCarrillo Blvd	State	2,002,496.00	0.00	12/01/23	5/1/2025	Engineering	1/1/2024	FY24
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
Muni. Govt. Lighting Conversion-Comptroller's Office	Rodeo Arena	State	50,000.00	10,000.00	11/30/24	12/01/24	Parks	12/1/2024	FY24
TOTAL			53,415,564.95	1,883,840.54					

FY24 = 2,857,044.57

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

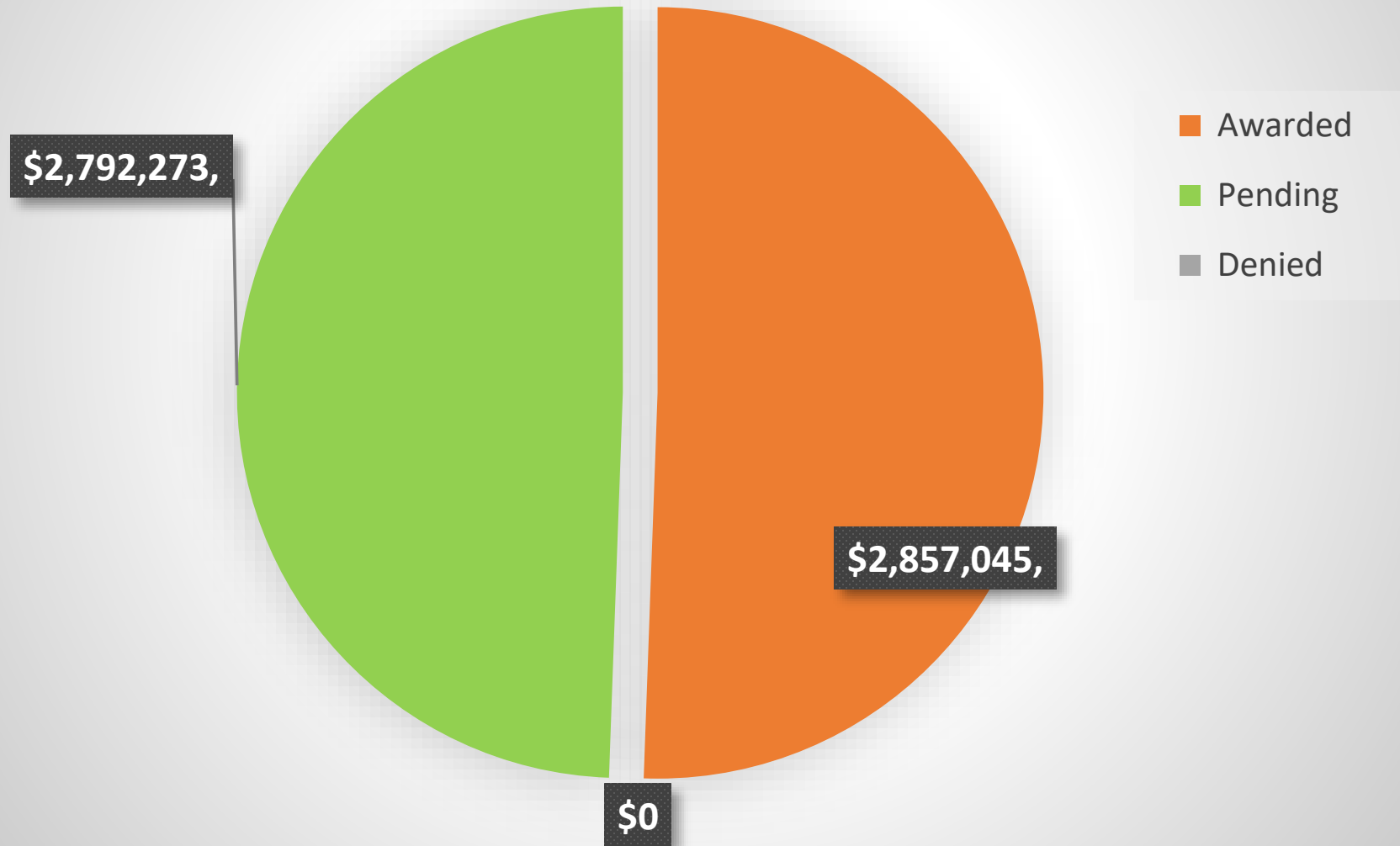
Grants Awarded FY24 vs FY23

as of 12/31/2024 (Does not include Matching Funds)



FY24 Awarded, Pending, Denied

as of 12/31/2024 (Does not include Matching Funds)



FISCAL YEAR 2023 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	SUBTOTAL	Apr 30	July 31	TOTAL
Holiday Inn Express	52,167.72	42,771.42	94,939.14			94,939.14
La Quinta	34,857.29	25,844.91	60,702.20			60,702.20
Hampton Inn	33,124.43	29,130.01	62,254.44			62,254.44
Comfort Inn Suites	22,489.39	18,930.17	41,419.56			41,419.56
Days Inn	17,995.77	15,032.66	33,028.43			33,028.43
Townplace Suites	44,788.87	41,555.52	86,344.39			86,344.39
Super 8 Motel	13,173.63	8,519.18	21,692.81			21,692.81
Motel 6	6,640.31	5,725.43	12,365.74			12,365.74
Texas Inn	3,329.92	4,567.43	7,897.35			7,897.35
Lake Breeze Ski Lodge	3,986.85	217.70	4,204.55			4,204.55
Vanessa Vajdos (340 Meadow Lake Dr)	1,107.00	-	1,107.00			1,107.00
Sunrise Inn	1,036.84	1,008.77	2,045.61			2,045.61
Avalara, Inc. (460 River Drive)	5,444.95	3,769.57	9,214.52			9,214.52
River Retreat Properties (1101 Lakeview)	418.44	135.37	553.81			553.81
Geronimo Creek Retreat (2050 Laubach)	18,813.74	5,498.27	24,312.01			24,312.01
Zen on the Bend Vaca Rental (496 River Road)	400.40	-	400.40			400.40
Laura Wooley (1005 Reiley Road)	852.60	106.82	959.42			959.42
Laura Wooley (928 Buerger Lane)	1,442.55	786.37	2,228.92			2,228.92
Laura Wooley (920 Buerger Lane)	634.78	532.58	1,167.36			1,167.36
Keith Stadtmueller (102 Lenz Drive)	463.58	-	463.58			463.58
Birdy Properties (159 Woodstone St.)	2,080.30	-	2,080.30			2,080.30
Keith Stadtmueller (106 Lenz Drive)	-	127.51	127.51			127.51
Ian Miller (1029 E. Mountain)	458.38	312.22	770.60			770.60
Magnolia Hotel (203 S. Crockett)	955.57	1,331.68	2,287.25			2,287.25
Avalara, Inc. (435 Lake Placid)	567.72	-	567.72			567.72
Avalara, Inc. (20 Cherokee Bend)	1,712.46	234.50	1,946.96			1,946.96
Avalara, Inc. (44 River Oak Drive)	864.33	282.04	1,146.37			1,146.37
Avalara, Inc. (244 Deerslayer)	93.59	217.07	310.66			310.66
Vacasa LLC (46 River Oak Drive)	1,214.95	590.00	1,804.95			1,804.95
Vacasa LLC (48 River Oak Drive)	1,050.77	63.68	1,114.45			1,114.45
Vacasa LLC (230 Turtle Lane)	1,088.86	-	1,088.86			1,088.86
Avalara, Inc. (60 S. Hampton Dr.)	1,260.00	336.00	1,596.00			1,596.00
Avalara, Inc. (416 Turtle Lane)	1,121.47	53.90	1,175.37			1,175.37
Avalara, Inc. (102 Turtle Lane)	181.27	-	181.27			181.27
Weinert Resort (1207 N. Austin)	441.16	213.78	654.94			654.94
Sweet & Cozy (516 N. King)	210.56	118.77	329.33			329.33
Emily Roxas (113 W. Shelby)	297.37	-	297.37			297.37
Jennifer Wilson (511 Peach St)	484.30	262.50	746.80			746.80
Total Collected	277,252.12	208,275.83	485,527.95	-	-	485,527.95

FISCAL YEAR 2023 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	SUBTOTAL	Apr 30	July 31	TOTAL
Holiday Inn Express	50,522.65	47,483.60	98,006.25	58,384.99	54,104.07	210,495.31
La Quinta	31,746.37	27,632.95	59,379.32	28,422.47	33,682.56	121,484.35
Hampton Inn	34,886.04	36,760.52	71,646.56	43,463.02	37,369.39	152,478.97
Comfort Inn Suites	25,910.60	22,824.76	48,735.36	27,982.50	26,322.90	103,040.76
Days Inn	24,051.10	21,163.82	45,214.92	19,220.14	18,143.35	82,578.41
Townplace Suites	43,684.28	36,132.03	79,816.31	36,248.83	40,731.25	156,796.39
Super 8 Motel	13,501.08	13,335.46	26,836.54	12,783.70	12,522.64	52,142.88
Motel 6	7,823.21	5,998.86	13,822.07	6,911.11	6,780.88	27,514.06
Texas Inn	5,213.98	3,150.07	8,364.05	4,625.96	4,183.74	17,173.75
Lake Breeze Ski Lodge	8,213.10	933.80	9,146.90	787.15	998.20	10,932.25
Vanessa Vajdos (340 Meadow Lake Dr)	2,166.92	-	2,166.92	-	806.00	2,972.92
Sunrise Inn	1,287.86	1,008.70	2,296.56	1,048.18	1,088.78	4,433.52
Avalara, Inc. (460 River Drive)	5,713.03	4,683.77	10,396.80	3,637.41	4,070.71	18,104.92
River Retreat Properties (1101 Lakeview)	2,445.59	929.25	3,374.84	409.50	1,025.64	4,809.98
Geronimo Creek Retreat (2050 Laubach)	21,796.18	10,388.38	32,184.56	9,865.46	18,335.60	60,385.62
The Lofts	1,042.25	-	1,042.25	-	-	1,042.25
Zen on the Bend Vaca Rental (496 River Road)	651.00	-	651.00	-	445.20	1,096.20
Laura Wooley (928 Buerger Lane)	2,246.81	1,114.95	3,361.76	801.35	1,497.60	5,660.71
Laura Wooley (920 Buerger Lane)	685.43	527.42	1,212.85	432.72	521.85	2,167.42
Birdy Properties (102 Lenz Drive)	1,049.65	-	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	733.83	145.05	352.16	1,231.04
Magnolia Hotel (203 S. Crockett)	1,233.33	1,018.01	2,251.34	937.93	808.15	3,997.42
Matthew Pond (810 N. Goodrich)	812.22	319.07	1,131.29	-	-	1,131.29
Avalara, Inc. (196 Daniell Alley)	845.95	396.90	1,242.85	-	-	1,242.85
Avalara, Inc. (435 Lake Placid)	849.10	-	849.10	154.13	342.56	1,345.79
Avalara, Inc. (20 Cherokee Bend)	1,151.50	780.50	1,932.00	380.99	1,357.94	3,670.93
Avalara, Inc. (44 River Oak Drive)	822.86	408.90	1,231.76	317.06	541.26	2,090.08
Vacasa LLC (46 River Oak Drive)	1,479.03	1,085.60	2,564.63	225.06	610.88	3,400.57
Vacasa LLC (48 River Oak Drive)	1,485.33	285.26	1,770.59	286.85	437.50	2,494.94
Vacasa LLC (230 Turtle Lane)	5,944.28	281.94	6,226.22	-	-	6,226.22
Vacasa LLC (510 Cypress Ridge)	1,861.19	230.94	2,092.13	160.61	396.41	2,649.15
Avalara, Inc. (60 S. Hampton Dr.)	1,186.01	469.00	1,655.01	252.00	1,146.25	3,053.26
Avalara, Inc. (416 Turtle Lane)	1,655.63	105.00	1,760.63	210.21	626.24	2,597.08
Avalara, Inc. (102 Turtle Lane)	1,675.29	958.88	2,634.17	203.96	1,106.34	3,944.47
Weinert Resort (1207 N. Austin)	1,918.26	678.79	2,597.05	119.31	956.95	3,673.31
The Lookout (901 Reiley Road)	759.85	-	759.85	-	-	759.85
Sweet & Cozy (516 N. King)	191.94	155.90	347.84	31.65	100.29	479.78
Emily Roxas (113 W. Shelby)	316.07	121.97	438.04	240.00	269.15	947.19
Total Collected	312,875.39	242,531.78	555,407.17	259,406.69	274,902.21	1,089,716.07