



It's real.

Date: June 1, 2022

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, 2022

Attached you will find financial reports for the General, Utility, Coliseum, Sequin Events Complex, and Golf Fund for the six months ended March 31, 2022.

The first report is the Income Statement for the General Fund on a budgetary comparison. We have collected 74.9% of our budgeted revenues.

- Property Tax is 98.6% of budget. We do collect the largest of this budget during the first four months of fiscal year.
- Building Permits is 89.1% of budget as development continues throughout the city.
- Sales Tax is 64.5% of budget. We will discuss sales tax further in the memo.
- Public Safety Revenue is 102.5% 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 178.7% of budget. We budgeted conservatively for interest revenues this fiscal year.
- Miscellaneous Revenue is 74.9% of budget. We bill out our alarm permits in November, which was \$31,425. In addition, we received our p-card rebate in November in the amount of \$16,162.69 for the General Fund portion. This also includes three quarters of our Industrial District Agreement with CMC.
- Lease Revenues is 100% of budget. We receive the annual payment for Sprint Tower lease in the first quarter.

Expenditures are 50.4% of budget. Non-Departmental is 74.5% of budget. This is due to the fact the majority of the budgeted transfers to General Fund Capital Projects has been transferred. In addition, 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 FY21. Our revenue increased by \$4,892,391 or 21% from this time last year.

- Property Taxes are up by \$1,605,996 or 13.1%
- Building Permits are up by \$802,182 or 93.1%.
- Sales tax is up by \$1,322,812 or 29.3%.
- Public Safety is up by \$741,440 or 106.9% due to the explanation provided earlier in the memo.
- Culture and Recreation is up by \$59,000 or 63.3%. The after-school program was in full force this year along with the grant from Seguin ISD.
- Municipal Court is up by \$90,680 or 35.4%.
- Interest Revenue is up by \$4,388 or 80.7% due to a slight increase in interest rates.

Our expenditures have increased by \$1,835,805 or 9.8% from this time last year.

- Police Department increased by \$325,921 largely due increases in salaries and benefits along with the increase in fuel prices.
- Fire Department expenditures increased by \$317,037 also largely due increases in salaries and benefits along with the increase in fuel prices.
- Planning has increased by \$101,804 also largely due to increases to salaries and benefits.
- Non-Departmental increased by \$754,205. Transfers to General Fund Capital Projects increased by \$1,042,227.

The next report is the Income Statement for the Utility Fund on a budgetary comparison. We have collected 48.8% of our budgeted revenues.

Expenditures for the Utility Fund are 51.6% of budget.

- Non-Departmental is 66.2% of the budget. This is due to the fact the majority of budgeted transfer to Utility Fund Capital Projects was transferred at the beginning of the year.
- Geronimo Creek WWTP is 56.2% of budget due to some unexpected repairs to some pumps and motors at the plant.

The next report is the Income Statement for the Utility Fund as compared to FY21. Our revenue has increased by \$1,711,836 or 6.6%.

- Electric revenue is up by \$882,062 or 6.4% due to a 6.8% increase in consumption.

- Water revenue is up by \$330,228 or 4.9% due to the increase in rates and the number of customers by 6%
- Sewer revenue is up by \$579,842 or 12.4%. The number of customers is up by 4.5%.
- Miscellaneous Revenue is down by \$191,222 or 33.4% due miscellaneous projects being closed out in February of 2021. These same types of projects were not closed out until April 2022.

Expenditures have increased by \$2,614,366 or 9.4%.

- Non-Departmental has increased by \$2,792,893. Transfers to Utility Capital Projects has increased by \$1,812,999. Transfers to Utility I&S Fund has increased by \$963,068.

The next reports are income statements compared to budget and prior year for the Coliseum Fund, Seguin Events Complex, and Golf Fund. We are beginning to pick back up with our events with the Coliseum's net revenues increasing by \$138,167 from FY21 and the Events Complex increasing by \$31,548.

As we look at the Golf Fund, you will notice a negative amount of \$191,734 in the Insurance category. We have received \$201,777 in insurance reimbursements for the damages as a result of the fire. If you take the reimbursement out of the expenditures, you will then have net revenues of \$22,630, which is down by \$42,233 from FY21.

The next reports detail more information about the sales tax revenue. We are up for the month of March by 17.05%. We are up for the year by 29.34%.

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 are up from this time last year by \$261,777.46, or 47%.

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



FY2022 INCOME STATEMENT-GENERAL FUND

For Six Months Ended March 31, 2022

	FY 2021-22 Actual 03/31/22	FY 2021-22 Budget	Variance Pos. (Neg)	% of Budget
001 - GENERAL FUND REVENUE				
3110 - Property Tax	13,892,634	14,083,174	(190,540)	98.6%
3180 - Franchise Taxes	421,769	1,145,929	(724,160)	36.8%
3210 - Building Permits	1,664,158	1,866,943	(202,785)	89.1%
3220 - Other Licenses & Permits	24,000	40,000	(16,000)	60.0%
3310 - Interlocal Agreement	454,075	931,560	(477,485)	48.7%
3340 - State/Federal Gov. Grants	64,488	384,433	(319,945)	16.8%
3350 - Sales Tax	5,831,402	9,043,965	(3,212,563)	64.5%
3350 - Other State Gov. Shared Revenue	66,773	155,000	(88,227)	43.1%
3390 - Local Grants & Contribut.	454	0	454	NA
3410 - Charges for Services	36,000	72,000	(36,000)	50.0%
3420 - Public Safety	1,435,063	1,400,000	35,063	102.5%
3440 - Sanitation Revenues	987,375	1,825,000	(837,625)	54.1%
3450 - Health	57,466	100,000	(42,534)	57.5%
3470 - Culture and Recreation	152,190	471,575	(319,385)	32.3%
3510 - Municipal Court	347,065	733,400	(386,335)	47.3%
3520 - Library	11,874	24,500	(12,626)	48.5%
3610 - Interest Revenues	9,828	5,500	4,328	178.7%
3620 - Miscellaneous Revenues	560,813	748,956	(188,143)	74.9%
3630 - Lease Revenues	13,688	13,688	(0)	100.0%
3650 - Private Source Donations	44,791	65,000	(20,209)	68.9%
3700 - User Fees	2,156,017	4,312,033	(2,156,016)	50.0%
3910 - Intragovernmental Trnsfrs	9,915	261,906	(251,991)	3.8%
Revenue Totals	28,241,836	37,684,562	(9,442,726)	74.9%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	33,459	75,419	41,960	44.4%
11 - City Manager	112,383	259,791	147,408	43.3%
12 - Finance	288,742	679,600	390,858	42.5%
14 - Legal and Judicial	211,328	459,707	248,378	46.0%
16 - Police	4,220,933	9,712,306	5,491,373	43.5%
17 - Fire	3,650,084	8,066,827	4,416,744	45.2%
18 - Animal Services	265,800	647,808	382,008	41.0%
21 - Planning	749,040	1,902,845	1,153,805	39.4%
22 - City Secretary	49,076	123,666	74,590	39.7%
23 - Human Resources	171,267	435,751	264,485	39.3%
24 - Public Works Department	945,620	2,117,119	1,171,499	44.7%
25 - Vehicle Maintenance	305,194	635,455	330,261	48.0%
26 - Engineering/Capital Projects	186,641	499,511	312,870	37.4%
27 - Brush Department	245,840	556,986	311,146	44.1%
28 - Downtown & Main St. Prog.	110,946	220,833	109,887	50.2%
29 - Facilities	136,849	347,821	210,972	39.3%
31 - Public Library	671,522	1,520,143	848,621	44.2%
34 - Parks and Recreation	850,701	2,169,443	1,318,743	39.2%
87 - Information Technologies	428,217	977,976	549,759	43.8%
89 - City Attorney	60,466	172,645	112,179	35.0%
90 - Non-Departmental	6,817,094	9,148,433	2,331,339	74.5%
Expenditure Totals	20,511,202	40,730,084	20,218,883	50.4%
Net Revenues (Expenditures)	7,730,635	(3,045,522)	10,776,157	



FY2022 INCOME STATEMENT

Prior vs. Actual - General Fund

For Six Months Ended March 31, 2022 and March 31, 2021

	FY 2021-22 Actual 03/31/22	FY 2020-21 Actual 03/31/21	Variance Pos. (Neg)	% Variance Pos. (Neg.)
001 - GENERAL FUND REVENUE				
3110 - Property Tax	13,892,634	12,286,638	1,605,996	13.1%
3180 - Franchise Taxes	421,769	382,566	39,203	10.2%
3210 - Building Permits	1,664,158	861,976	802,182	93.1%
3220 - Other Licenses & Permits	24,000	26,400	(2,400)	-9.1%
3310 - Interlocal Agreement	454,075	472,922	(18,848)	-4.0%
3340 - State/Federal Gov. Grants	64,488	68,617	(4,129)	-6.0%
3350 - Sales Tax	5,831,402	4,508,590	1,322,812	29.3%
3350 - Other State Gov. Shared Revenue	66,773	58,867	7,906	13.4%
3390 - Local Grants & Contribut.	454	1,250	(796)	-63.7%
3410 - Charges for Services	36,000	36,000	0	0.0%
3420 - Public Safety	1,435,063	693,624	741,440	106.9%
3440 - Sanitation Revenues	987,375	894,869	92,505	10.3%
3450 - Health	57,466	48,033	9,434	19.6%
3470 - Culture and Recreation	152,190	93,190	59,000	63.3%
3510 - Municipal Court	347,065	256,385	90,680	35.4%
3520 - Library	11,874	9,207	2,667	29.0%
3610 - Interest Revenues	9,828	5,440	4,388	80.7%
3620 - Miscellaneous Revenues	560,813	524,479	36,334	6.9%
3630 - Lease Revenues	13,688	13,688	0	0.0%
3650 - Private Source Donations	44,791	62,816	(18,026)	-28.7%
3700 - User Fees	2,156,017	2,017,585	138,431	6.9%
3910 - Intragovernmental Trnsfrs	9,915	26,303	(16,388)	-62.3%
Revenue Totals	28,241,836	23,349,445	4,892,391	21.0%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	33,459	30,519	(2,940)	-9.6%
11 - City Manager	112,383	118,804	6,421	5.4%
12 - Finance	288,742	322,422	33,680	10.4%
14 - Legal and Judicial	211,328	203,177	(8,151)	-4.0%
16 - Police	4,220,933	3,895,012	(325,921)	-8.4%
17 - Fire	3,650,084	3,333,047	(317,037)	-9.5%
18 - Animal Services	265,800	248,124	(17,676)	-7.1%
21 - Planning	749,040	647,236	(101,804)	-15.7%
22 - City Secretary	49,076	54,627	5,551	10.2%
23 - Human Resources	171,267	147,853	(23,414)	-15.8%
24 - Public Works Department	945,620	883,028	(62,592)	-7.1%
25 - Vehicle Maintenance	305,194	298,712	(6,482)	-2.2%
26 - Engineering/Capital Projects	186,641	154,698	(31,943)	-20.6%
27 - Brush Department	245,840	202,157	(43,683)	-21.6%
28 - Downtown & Main St. Prog.	110,946	85,471	(25,475)	-29.8%
29 - Facilities	136,849	134,564	(2,285)	-1.7%
31 - Public Library	671,522	655,162	(16,360)	-2.5%
34 - Parks and Recreation	850,701	806,416	(44,285)	-5.5%
87 - Information Technologies	428,217	339,195	(89,022)	-26.2%
89 - City Attorney	60,466	52,284	(8,182)	-15.6%
90 - Non-Departmental	6,817,094	6,062,889	(754,205)	-12.4%
Expenditure Totals	20,511,202	18,675,397	(1,835,805)	-9.8%
Net Revenues (Expenditures)	7,730,635	4,674,048	3,056,586	



FY2022 INCOME STATEMENT-UTILITY FUND

For Six Months Ended March 31, 2022

Account Number	Account Name	FY 2021-22 Actual 03/31/22	FY 2021-22 Budget	Variance Pos. (Neg)	% of Budget
002 - UTILITY FUND REVENUE					
3410 - Charges for Services		139,883	150,000	(10,117)	93.3%
3430 - Electric Revenue		14,623,645	30,473,700	(15,850,055)	48.0%
3432 - Water Revenue		7,043,050	14,606,810	(7,563,760)	48.2%
3434 - Sewer Revenue		5,262,430	10,686,300	(5,299,870)	49.2%
3480 - Other Charges		321,953	455,000	(133,047)	70.8%
3610 - Interest Revenues		11,339	9,000	2,339	126.0%
3620 - Miscellaneous Revenues		381,928	579,050	(197,122)	66.0%
3700 - User Fees		21,500	43,000	(21,500)	50.0%
4 - Revenue Totals:		27,805,727	57,002,860	(29,073,133)	48.8%
002 - UTILITY EXPENDITURES					
44 - Utility Billing		221,003	501,743	280,740	44.0%
45 - Utility Administration		202,753	496,038	293,285	40.9%
46 - Administrative Services		633,557	1,589,583	956,027	39.9%
47 - Electric Distribution		10,857,139	23,006,679	12,149,539	47.2%
48 - Utility Services		724,302	1,701,897	977,595	42.6%
49 - Engineering/Capital Projects		328,314	1,072,522	744,208	30.6%
56 - Water Plant		3,085,715	6,115,951	3,030,236	50.5%
57 - Water/Sewer		2,153,743	4,523,143	2,369,400	47.6%
65 - Geronimo Creek WWTP		201,241	357,968	156,727	56.2%
66 - Walnut Branch WWTP		695,937	1,431,328	735,392	48.6%
80 - Economic Development		238,124	516,438	278,313	46.1%
81 - Facilities		476,744	1,193,834	717,090	39.9%
87 - Information Technologies		392,431	978,021	585,591	40.1%
89 - City Attorney		57,380	197,645	140,265	29.0%
90 - Non-Departmental		10,221,134	15,437,373	5,216,239	66.2%
Expenditure Totals:		30,489,516	59,120,164	28,630,648	51.6%
Net Revenues (Expenditures)		(2,683,789)	(2,117,304)	(566,485)	



FY2022 Income Statement Prior vs. Actual - Utility Fund

**For Six Months Ended March 31, 2022 and
March 31, 2021**

Account Number	Account Name	FY 2021-22 Actual 03/31/22	FY 2020-21 Actual 03/31/21	Variance Pos. (Neg)	% Variance Pos. (Neg.)
002 - UTILITY FUND REVENUE					
3410	- Charges for Services	139,883	116,787	23,097	19.8%
3430	- Electric Revenue	14,623,645	13,741,583	882,062	6.4%
3432	- Water Revenue	7,043,050	6,712,822	330,228	4.9%
3434	- Sewer Revenue	5,262,430	4,682,588	579,842	12.4%
3480	- Other Charges	321,953	215,610	106,343	49.3%
3610	- Interest Revenues	11,339	8,354	2,985	35.7%
3620	- Miscellaneous Revenues	381,928	573,149	(191,222)	-33.4%
3700	- User Fees	21,500	43,000	(21,500)	-50.0%
4	- Revenue Totals:	27,805,727	26,093,891	1,711,836	6.6%
002 - UTILITY EXPENDITURES					
44	- Utility Billing	221,003	200,484	(20,519)	-10.2%
45	- Utility Administration	202,753	184,821	(17,932)	-9.7%
46	- Administrative Services	633,557	575,975	(57,582)	-10.0%
47	- Electric Distribution	10,857,139	11,804,848	947,709	8.0%
48	- Utility Services	724,302	714,148	(10,154)	-1.4%
49	- Engineering/Capital Projects	328,314	287,352	(40,962)	NA
56	- Water Plant	3,085,715	2,986,731	(98,984)	-3.3%
57	- Water/Sewer	2,153,743	1,911,875	(241,868)	-12.7%
65	- Geronimo Creek WWTP	201,241	131,030	(70,211)	-53.6%
66	- Walnut Branch WWTP	695,937	590,283	(105,654)	-17.9%
80	- Economic Development	238,124	192,917	(45,207)	-23.4%
81	- Facilities	476,744	469,889	(6,855)	-1.5%
87	- Information Technologies	392,431	341,248	(51,183)	-15.0%
89	- City Attorney	57,380	55,308	(2,072)	-3.7%
90	- Non-Departmental	10,221,134	7,428,241	(2,792,893)	-37.6%
	Expenditure Totals:	30,489,516	27,875,150	(2,614,366)	-9.4%
Net Revenues (Expenditures)		(2,683,789)	(1,781,259)	(902,530)	50.7%



FY2022 -INCOME STATEMENT-COLISEUM FUND

For Six Months Ended March 31, 2022

	FY 2021-22 Actual 03/31/22	FY 2021-22 Budget	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	17,350	50,000	(32,650)	34.7%
Interest Earnings	198	50	148	395.4%
Credit Card Service Fees	487	150	337	324.4%
Transfers from Occupancy Tax	108,750	217,500	(108,750)	50.0%
Revenue Totals	126,784	267,700	(140,916)	47.4%
007 - COLISEUM EXPENDITURES				
Salaries	21,126	46,831	25,705	45.1%
Benefits	10,181	21,851	11,671	46.6%
Utilities	18,859	72,200	53,341	26.1%
Janitorial Services	21,500	43,000	21,500	50.0%
Repairs/Maintenance	11,661	41,000	29,339	28.4%
Equipment Rental	566	1,000	434	56.6%
General Supplies	4,652	19,300	14,648	24.1%
Credit Card Service Fees	1,029	1,500	471	68.6%
Public Relations	0	2,000	2,000	0.0%
Expenditure Totals	89,412	250,483	161,071	35.7%
Net Revenues (Expenditures)	37,372	17,217	20,155	



FY2022 INCOME STATEMENT

Prior vs. Actual - Coliseum

For Six Months Ended March 31, 2022 and March 31, 2021

	FY 2021-22 Actual 03/31/22	FY 2020-21 Actual 03/31/21	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	17,350	3,300	14,050	425.8%
Interest Earnings	198	80	118	147.8%
Credit Card Service Fees	487	1	486	48557.0%
Transfers from Occupancy Tax	108,750	73,588	35,163	47.8%
Revenue Totals	126,784	76,968	49,816	64.7%
007 - COLISEUM EXPENDITURES				
Salaries	21,126	20,420	(706)	-3.5%
Benefits	10,181	9,518	(663)	-7.0%
Utilities	18,859	23,647	4,788	20.2%
Janitorial Services	21,500	43,000	21,500	50.0%
Repairs/Maintenance	11,661	9,327	(2,333)	-25.0%
Equipment Rental	566	425	(142)	-33.3%
General Supplies	4,652	2,795	(1,857)	-66.4%
Credit Card Service Fees	1,029	1,055	26	2.5%
Education	(161)	0	161	NA
Public Relations	0	2,000	2,000	100.0%
Capital Outlay	0	65,577	65,577	100.0%
Expenditure Totals	89,412	177,763	88,351	49.7%
Net Revenues (Expenditures)	37,372	(100,795)	138,167	



FY2022 INCOME STATEMENT

SEGUIN EVENTS COMPLEX

For Six Months Ended March 31, 2022

	FY 2021-22 Actual 03/31/22	FY 2021-22 Budget	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Rodeo Arena Rentals	7,034	15,000	(7,966)	46.9%
Fairgrounds Facilities Rentals	15,870	25,000	(9,130)	63.5%
Interest Earnings	56	30	26	188.0%
Transfers from Occupancy Tax	45,195	90,390	(45,195)	50.0%
Revenue Totals	68,155	130,420	(62,265)	52.3%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	28,672	62,963	34,291	45.5%
Benefits	13,337	28,758	15,421	46.4%
Utilities	9,684	21,400	11,716	45.3%
Repairs/Maintenance	3,149	8,200	5,051	38.4%
General Supplies	1,670	10,000	8,330	16.7%
Expenditure Totals	56,513	131,321	74,809	43.0%
Net Revenues (Expenditures)	11,642	(901)	12,544	



FY2022 INCOME STATEMENT

Prior vs. Actual - Seguin Events Complex

For Six Months Ended March 31, 2022 and March 31, 2021

	FY 2021-22 Actual 03/31/22	FY 2020-21 Actual 03/31/21	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Rodeo Arena Rentals	7,034	4,345	2,689	61.9%
Fairgrounds Facilities Rentals	15,870	6,199	9,672	156.0%
Interest Earnings	56	52	4	8.2%
Transfers from Occupancy Tax	45,195	17,948	27,248	151.8%
Revenue Totals	68,155	28,543	39,612	138.8%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	28,672	28,121	(551)	-2.0%
Benefits	13,337	12,619	(719)	-5.7%
Utilities	9,684	5,994	(3,690)	-61.6%
Repairs/Maintenance	3,149	51	(3,099)	-6131.2%
General Supplies	1,670	1,664	(6)	-0.3%
Expenditure Totals	56,513	48,448	(8,064)	-16.6%
Net Revenues (Expenditures)	11,642	(19,905)	31,548	



FY 2022 INCOME STATEMENT

GOLF FUND

For Six Months Ended March 31, 2022

	FY 2021-22 Actual 03/31/22	FY 2021-22 Budget	Variance Pos. (Neg)	% of Budget
023 - GOLF FUND REVENUES				
Golf Course Receipts	199,825	431,000	(231,175)	46.4%
Golf Cart Rentals	185,339	364,000	(178,661)	50.9%
Golf Concessions	67,189	131,861	(64,672)	51.0%
Golf Merchandise Sales	17,593	50,000	(32,407)	35.2%
Interest Earnings	493	300	193	164.5%
Miscellaneous	9,244	14,000	(4,756)	66.0%
Revenue Totals	479,683	991,161	(511,478)	48.4%
023 - GOLF FUND EXPENDITURES				
Salaries	240,692	567,739	327,046	42.4%
Benefits	95,184	204,362	109,178	46.6%
Utilities	13,594	35,212	21,618	38.6%
Repairs/Maintenance	16,519	40,977	24,458	40.3%
Rental	0	2,000	2,000	0.0%
Insurance	(191,734)	6,523	198,257	-2939.4%
General Supplies	63,532	219,700	156,168	28.9%
Energy and Fuel	3,689	19,200	15,511	19.2%
Miscellaneous	11,889	20,360	8,471	58.4%
Education	1,491	10,200	8,709	14.6%
Public Relations	420	3,000	2,580	14.0%
Expenditure Totals	255,276	1,129,273	873,997	22.6%
Net Revenues (Expenditures)	224,407	(138,112)	362,519	



FY 2022 INCOME STATEMENT

Prior vs. Actual - Golf Fund

For Six Months Ended March 31, 2022 and March 31, 2021

	FY 2021-22 Actual 03/31/22	FY 2020-21 Actual 03/31/21	Variance Pos. (Neg)	% of Budget
023 - GOLF FUND				
Golf Course Receipts	199,825	206,079	(6,254)	-3.0%
Golf Cart Rentals	185,339	187,454	(2,115)	-1.1%
Golf Concessions	67,189	58,951	8,238	14.0%
Golf Merchandise Sales	17,593	17,021	572	3.4%
Interest Earnings	493	224	270	120.6%
Miscellaneous	9,244	9,804	(560)	-5.7%
Revenue Totals	479,683	479,533	150	0.0%
023 - GOLF FUND EXPENDITURES				
Salaries	240,692	227,301	(13,391)	-5.9%
Benefits	95,184	85,833	(9,351)	-10.9%
Utilities	13,594	12,326	(1,268)	-10.3%
Repairs/Maintenance	16,519	7,788	(8,731)	-112.1%
Insurance	(191,734)	4,274	196,008	4586.3%
General Supplies	63,532	63,502	(30)	0.0%
Energy and Fuel	3,689	2,600	(1,090)	-41.9%
Miscellaneous	11,889	9,860	(2,028)	-20.6%
Education	1,491	566	(925)	-163.5%
Public Relations	420	621	201	32.3%
Expenditure Totals	255,276	414,671	159,394	38.4%
Net Revenues (Expenditures)	224,407	64,863	159,544	

**CITY OF SEGUIN
SALES TAX**

	Fiscal Year <u>2017</u>	Fiscal Year <u>2018</u>	Fiscal Year <u>2019</u>	Fiscal Year <u>2020</u>	Fiscal Year <u>2021</u>	Fiscal Year 2021				
						<u>1% City</u>	<u>1/4% City *</u>	<u>1/4% SEDC</u>	<u>Total**</u>	<u>% Change</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	<u>685,619</u>	<u>773,361</u>	<u>681,171</u>	<u>745,546</u>	<u>942,814</u>	<u>735,729</u>	<u>183,932</u>	<u>183,932</u>	<u>1,103,594</u>	<u>17.05%</u>
SUBTOTAL	3,855,925	4,046,532	3,906,202	4,242,002	4,508,590	3,887,601	971,900	971,900	5,831,402	29.34%
April	550,635	608,870	658,857	694,246	813,394					
May	591,444	650,197	633,605	693,319	743,207					
June	664,948	686,488	694,746	815,279	939,469					
July	603,605	660,885	703,849	682,569	827,158					
August	571,970	648,665	661,956	679,751	868,756					
September	<u>596,401</u>	<u>668,859</u>	<u>710,897</u>	<u>806,611</u>	<u>1,045,014</u>					
TOTAL	7,434,928	7,970,496	7,970,112	8,613,777	9,745,588					

* For Property Tax Reduction

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

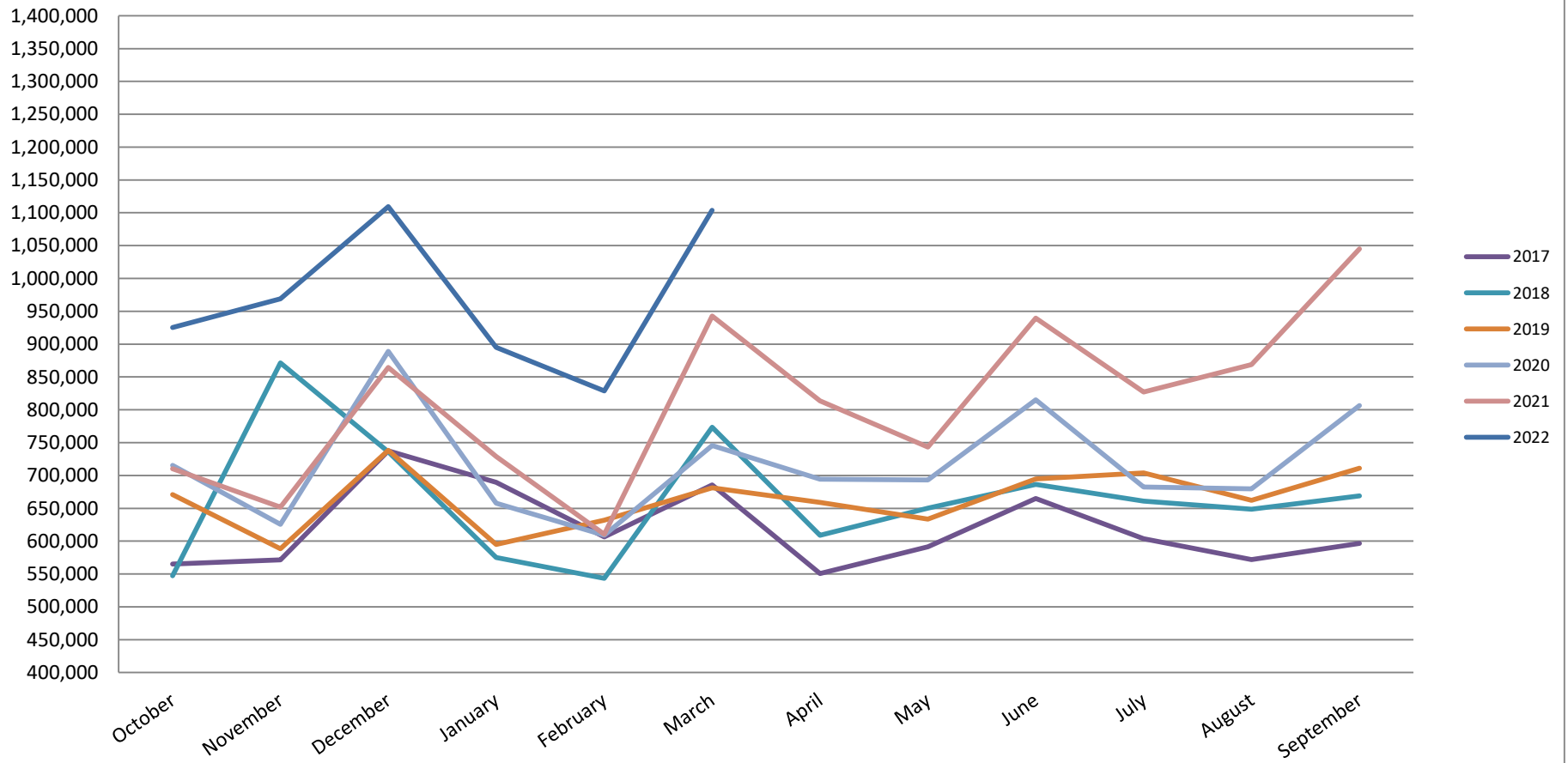
**MARCH SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>2021</u>	<u>2022</u>	<u>% Increase (Decrease)</u>
Seguin	942,814	1,103,594	17.05%
San Marcos	3,114,791	3,315,274	6.44%
Schertz	1,558,852	1,636,273	4.97%
San Antonio	40,988,163	45,057,715	9.93%
New Braunfels	3,971,508	3,868,190	-2.60%
Austin	25,443,963	30,320,652	19.17%
Selma	887,673	1,009,475	13.72%
Universal City	591,105	628,241	6.28%
Statewide	692,317,081	761,148,698	9.94%

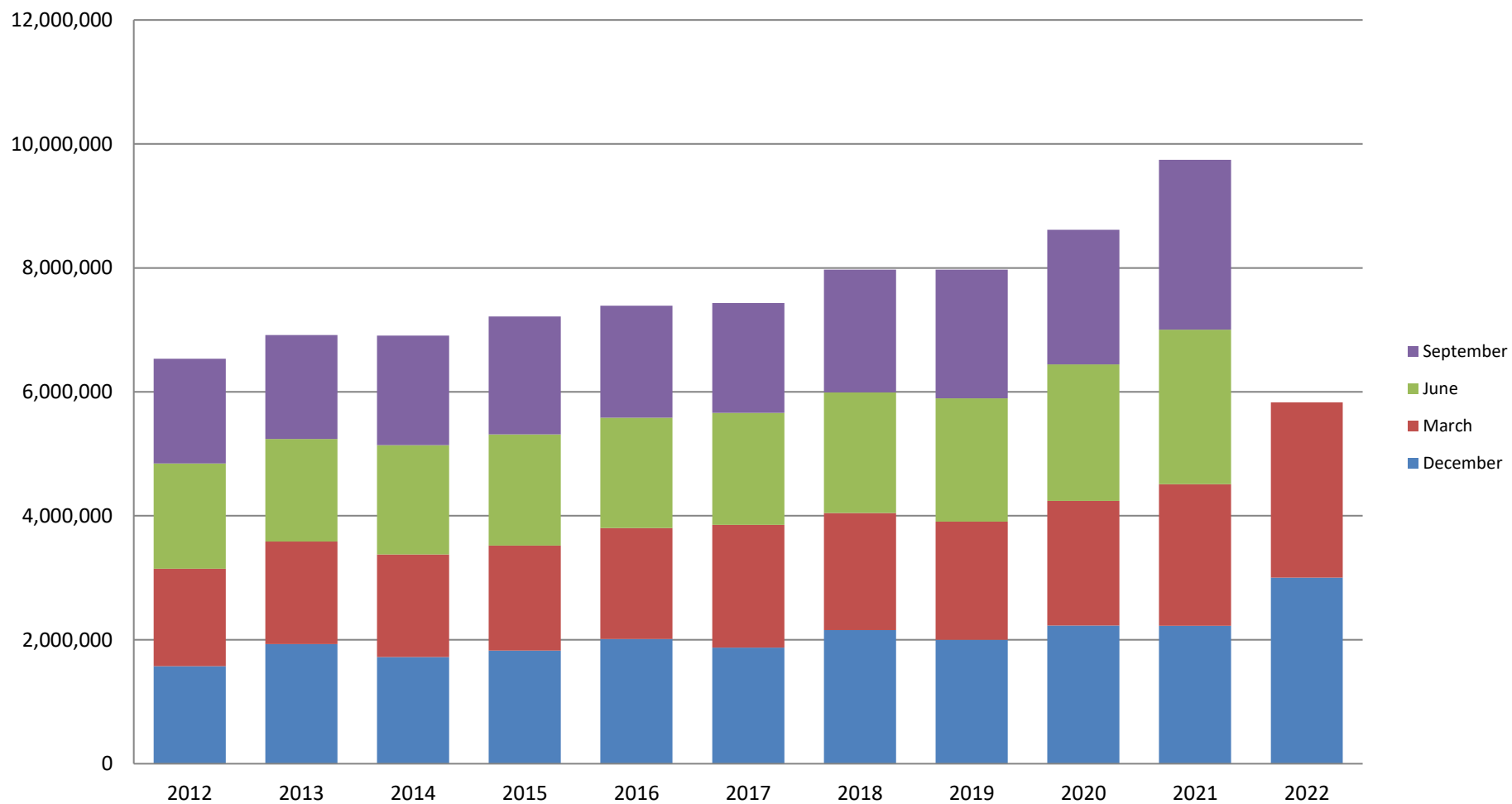
**YEAR-TO-DATE SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>2021</u>	<u>2022</u>	<u>% Increase (Decrease)</u>
Seguin	4,508,590	5,831,402	29.34%
San Marcos	22,593,636	17,885,318	-20.84%
Schertz	7,584,474	8,389,507	10.61%
San Antonio	193,353,638	229,515,495	18.70%
New Braunfels	19,062,235	21,998,008	15.40%
Austin	124,938,652	158,618,115	26.96%
Selma	4,005,453	4,577,558	14.28%
Universal City	2,904,462	3,231,222	11.25%
Statewide	3,320,443,497	3,915,387,262	17.92%

Sales Tax Trend



Sales Tax Trend by Quarter



GRANTS AWARDED AND IN PROGRESS - FY22

Application	Description	Funding Type	Amount Funded	City Match	Begin	Ends	Department	Status	Fiscal Year
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	Police	Ongoing	FY22
Justice Assistance Grant (JAG)	Safe Policing for Safe Communities (equipment)	Federal	68,135.30	0.00	10/01/21	9/30/2022	Police	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 (VOCA)	FY22 Victim Assistance	Federal	22,468.80	9,102.08	10/01/21	9/30/2022	Police	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	3/18/2021	Ongoing	FY22
Totals			454,287.10						

GRANTS AWARDED AND IN PROGRESS - ALL YEARS

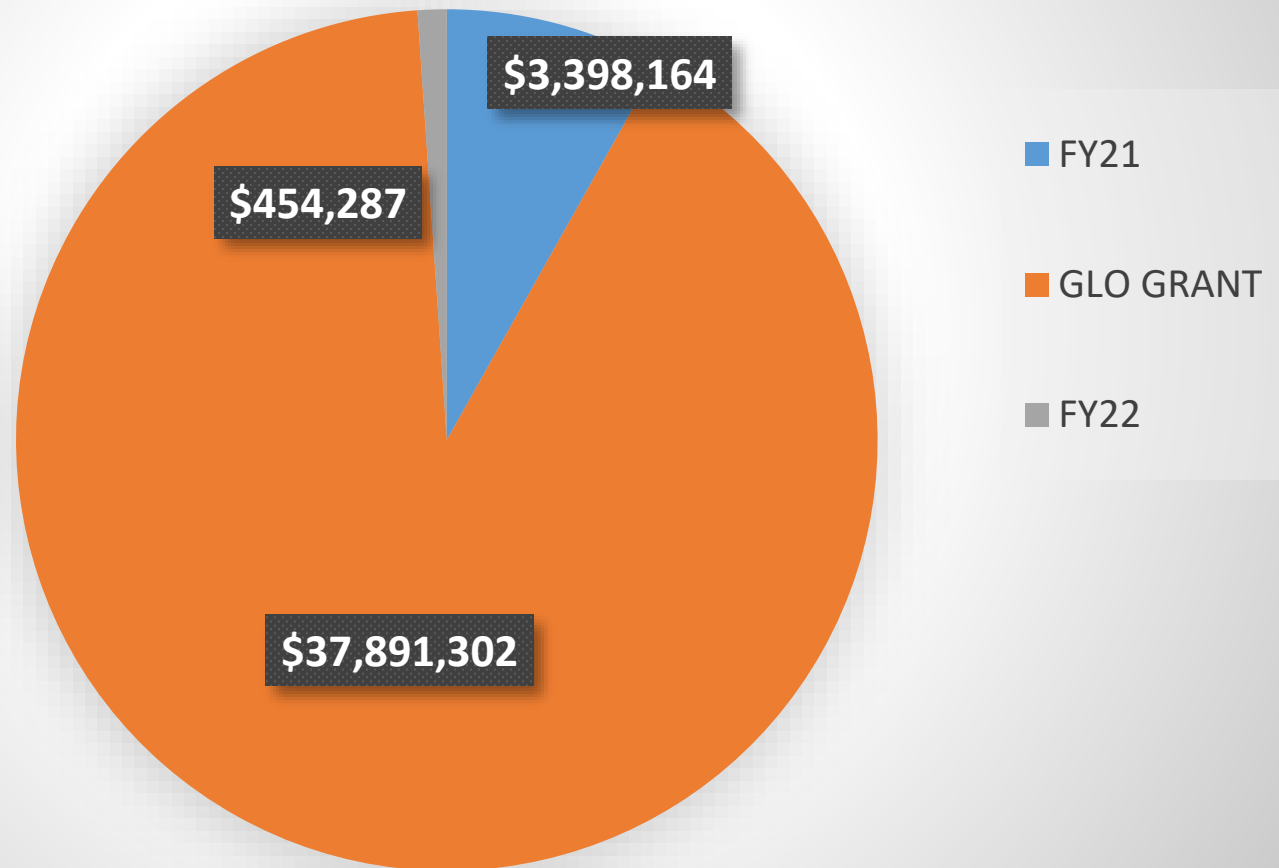
Application	Description	Funding Type	Amount Funded	City Match	Begin	Ends	Awarded	Department	Status	Fiscal Year
OAG-VCLG	Crime Victim Liaison	State	90,000.00	0.00	09/01/21	08/31/23	10/11/21	Police	Ongoing	FY22-23
US Dept of Justice/BPV	Bullet Proof Vest Program	Federal	8,400.00	8,400.00	10/01/20	09/30/23	10/01/21	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	10/1/2021	Police	Ongoing	FY22
Justice Assistance Grant (JAG)	Safe Policing for Safe Communities (equipment)	Federal	68,135.30	0.00	10/01/21	9/30/2022	10/1/2021	Police	Ongoing	FY22
Emergency Connectivity Fund (ARPA)	Library Equip and Internet Svc	Federal	37,084.00	0.00	0.00	10/01/21	10/25/2021	Library	Ongoing	FY22
Victims of Crime Act Formula Funding (VOCA)	FY22 Victim Assistance	Federal	22,468.80	9,102.08	10/01/21	9/30/2022	2/10/2021	Police	Ongoing	FY22
State Farm Insurance	Laser Fire Extinguisher Training	Foundation	22,000.00	0.00	0.00	12/01/21	10/28/2021	Fire	Ongoing	FY22
DOJ-Patrick Leahy	Bullet Proof Vests	Federal	8,400.00	8,400.00	02/01/22	08/31/23	02/01/22	Police	Ongoing	FY21
FY23 Local Border Security Program	Law Enforcement OT	State	20,000.00	0.00	0.00	09/01/21	Police	3/18/2021	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	01/29/21	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
Texas State University	Tobacco Buy/Sting (TEG)	State	2,500.00	0.00	09/01/20	08/31/21		Police	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	10/16/20	Police	Ongoing	FY21/23
CDBG-MIT Hurricane Harvey	4 drainage projects	Federal	37,681,885.50	378,618.00	10/01/21	09/30/28	05/21/21	Engineering	Ongoing	FY22
Totals			41,807,784.60	1,531,348.08						

FY22-GRANTS APPLIED FOR AND AWAITING NOTICE OF AWARD

Application	Description	Funding Type	Ask Amount	City Match	City Match-InKind	Grant Term		Department	Est Award Date	Fiscal Year
						Begin	Ends			
FEMA SAFER	6 Firefighters over 3 years	Federal	1,534,261.56	0.00	0.00	06/01/22	5/31/2023	Fire	6/1/2022	FY22
FY23 Criminal Justice Program	JAG-PD equipment	Federal	65,212.30	0.00	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	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	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	0.00	09/01/22	8/31/2023	Police	7/1/2022	FY24
Kubota Home Town	Swine Barn pavement	Fund	100,000.00	0.00	0.00	07/01/22	6/1/2023	Parks	7/1/2022	FY22
Emergency Connectivity Fund-Round 3	Hotspots-internet services	Federal	31,652.60	0.00	0.00	07/01/22	6/30/2023	Library	6/1/2022	FY22
Texas Rural Business Fund (TxRBF)-Tx Dept of Ag	Lawson Street/Tyson	State	1,000,000.00	100,000.00	0.00	07/01/22	6/30/2023	SEDC	7/1/2022	FY22
DOJ-Patrick Leahy	Bullet Proof Vests	Federal	5,480.88	5,480.88	0.00	09/01/22	08/30/23	Police	8/1/2022	FY23
Total			2,895,672.78	105,480.88	0.00					

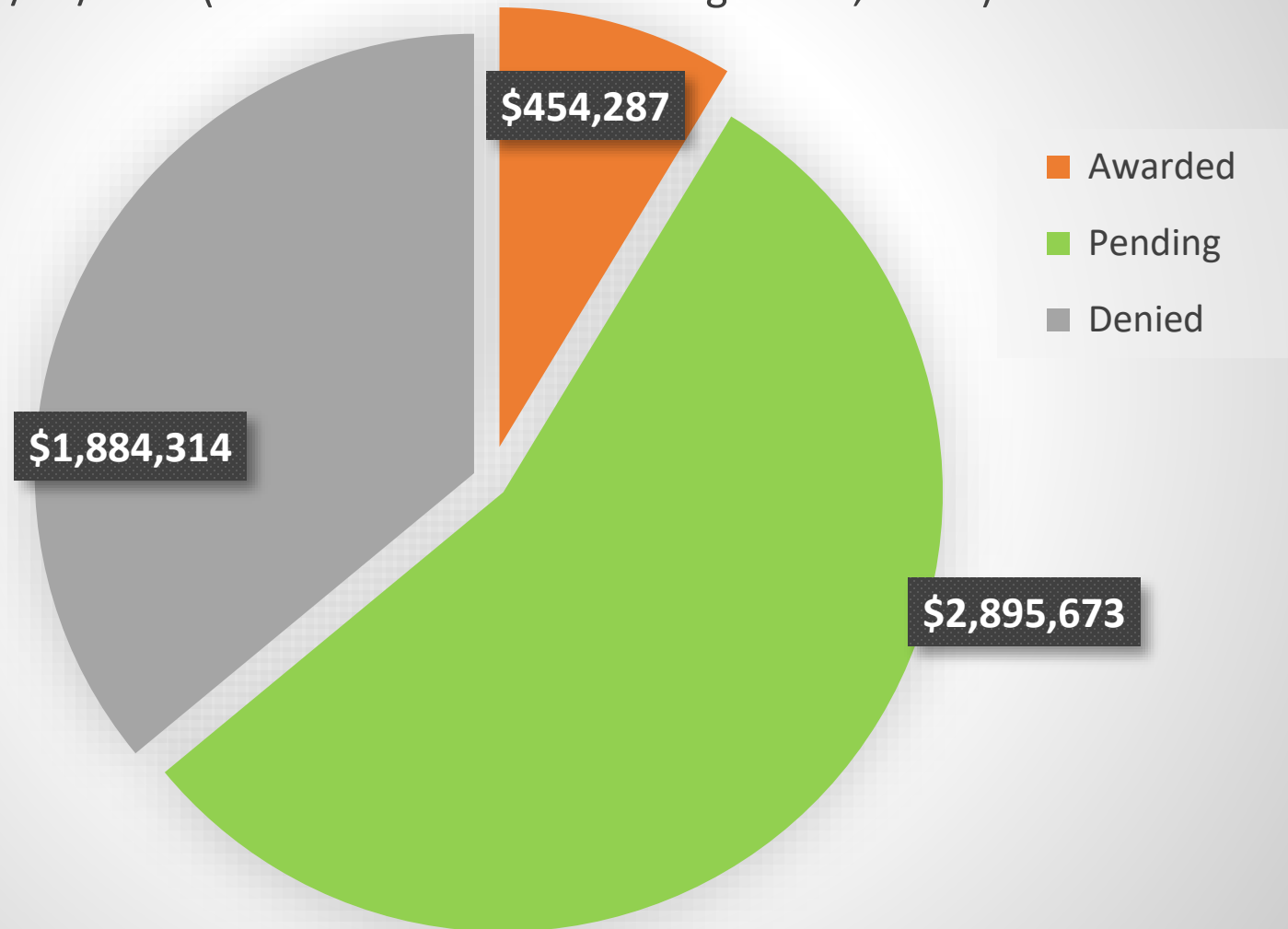
Grants Awarded FY22 YTD vs FY21

as of 5/31/2022 (Does not include Matching Funds, ARPA)



FY22 YTD Awarded and Pending Grants

as of 5/31/2022 (Does not include Matching Funds, ARPA)



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		134,352.78
La Quinta	28,429.86	24,799.02	24,287.13	77,516.01		77,516.01
Hampton Inn	37,169.43	36,482.86	35,707.91	109,360.20		109,360.20
Comfort Inn Suites	24,539.92	19,572.95	22,916.39	67,029.26		67,029.26
Days Inn	33,103.06	19,543.71	23,912.50	76,559.27		76,559.27
Townplace Suites	44,923.80	34,214.77	38,649.02	117,787.59		117,787.59
Super 8 Motel	13,029.13	10,603.91	9,806.67	33,439.71		33,439.71
Motel 6	9,942.88	6,051.40	6,154.27	22,148.55		22,148.55
Texas Inn	4,711.25	4,246.26	4,797.90	13,755.41		13,755.41
Lake Breeze Ski Lodge	8,440.95	142.45	284.20	8,867.60		8,867.60
Vanessa Vajdos (340 Meadow Lake Dr)	3,218.00	1,485.12		4,703.12		4,703.12
Sunrise Inn	1,072.68	936.53	977.90	2,987.11		2,987.11
Avalara, Inc. (460 River Drive)	5,596.85	4,782.05	3,134.60	13,513.50		13,513.50
S. Carruthers (440 Turtle Lane)	435.82	11.76	61.11	508.69		508.69
River Retreat Properties (1101 Lakeview)	2,700.25	926.49	534.80	4,161.54		4,161.54
Geronimo Creek Retreat (2050 Laubach)	26,713.68	15,370.28	11,610.55	53,694.51		53,694.51
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		4,202.39
Zen on the Bend Vaca Rental (496 River Road)	1,083.25	142.80	313.25	1,539.30		1,539.30
Laura Wooley (1005 Reiley Road)	3,171.31	1,210.16	791.56	5,173.03		5,173.03
Carol & Sean Ramsey (906 Buerger Lane)	1,900.64			1,900.64		1,900.64
Laura Wooley (928 Buerger Lane)	2,700.30	1,383.96	1,320.30	5,404.56		5,404.56
Birdy Properties (102 Lenz Drive)	1,612.31	164.92	153.65	1,930.88		1,930.88
Ian Miller (1029 E. Mountain)	893.08	581.33	406.25	1,880.66		1,880.66
Magnolia Hotel (203 S. Crockett)	1,164.38	1,159.34	1,025.78	3,349.50		3,349.50
Matthew Pond (810 N. Goodrich)	1,020.39	603.26	411.43	2,035.08		2,035.08
Avalara, Inc. (196 Daniell Alley)	1,124.20	444.15	-	1,568.35		1,568.35
Avalara, Inc. (435 Lake Placid)	1,693.16	124.60	-	1,817.76		1,817.76
Avalara, Inc. (457 Lake Placid)	1,907.01	393.61	235.83	2,536.45		2,536.45
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		3,740.10
Avalara, Inc. (44 River Oak Drive)	950.80	780.12	432.38	2,163.30		2,163.30
Vacasa LLC (46 River Oak Drive)	1,824.38	973.79	740.59	3,538.76		3,538.76
Vacasa LLC (48 River Oak Drive)	2,231.18	1,298.80	642.15	4,172.13		4,172.13
Vacasa LLC (230 Turtle Lane)	-	-	990.37	990.37		990.37
Avalara, Inc. (60 S. Hampton Dr.)	1,210.02	231.00	245.00	1,686.02		1,686.02
Avalara, Inc. (416 Turtle Lane)	-	143.08	124.55	267.63		267.63
Hill Country Premier Lodging (2761 West IH 10)	1,901.99	480.45	513.38	2,895.82		2,895.82
The Lookout (901 Reiley Road)	-	-	445.34	445.34		445.34
Total Collected	338,447.11	235,988.21	244,348.76	818,784.08	-	818,784.08

FISCAL YEAR 2021 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	Apr 30	SUBTOTAL	July 31	TOTAL
Holiday Inn Express	26,266.00	28,371.07	30,147.71	84,784.78	36,297.61	121,082.39
La Quinta	20,064.15	16,670.43	19,566.90	56,301.48	24,919.50	81,220.98
Hampton Inn	24,518.35	20,791.44	25,724.54	71,034.33	32,182.20	103,216.53
Comfort Inn Suites	17,863.01	11,661.64	16,882.88	46,407.53	23,146.74	69,554.27
Days Inn	13,070.11	9,008.81	16,917.95	38,996.87	29,710.19	68,707.06
Townplace Suites	25,824.31	26,429.91	29,096.16	81,350.38	45,532.71	126,883.09
Super 8 Motel	7,572.49	6,053.86	10,702.36	24,328.71	12,164.75	36,493.46
Motel 6	6,857.36	5,231.09	8,311.98	20,400.43	11,003.09	31,403.52
Texas Inn	2,932.85	3,377.62	4,033.68	10,344.15	4,183.27	14,527.42
Lake Breeze Ski Lodge	7,122.29	382.90	480.20	7,985.39	4,741.45	12,726.84
Vanessa Vajdos (340 Meadow Lake Dr)	2,381.00	740.00	481.00	3,602.00	2,141.00	5,743.00
Seguin Motel	822.00	871.43	962.22	2,655.65	1,022.28	3,677.93
Avalara, Inc. (460 River Drive)	5,377.75		2,069.06	7,446.81	5,691.70	13,138.51
S. Carruthers (440 Turtle Lane)	759.44	196.00	562.91	1,518.35	900.34	2,418.69
River Retreat Properties (1101 Lakeview)	2,135.00	787.70	612.50	3,535.20	2,205.00	5,740.20
Geronimo Creek Retreat (2050 Laubach)	27,229.48	17,950.28	10,928.99	56,108.75	39,043.13	95,151.88
Son's Geronimo (2111 Laubach)	-	-	-	-	13,098.87	13,098.87
The Lofts	-	-	-	-	48.65	48.65
Zen on the Bend Vaca Rental (496 River Road)	889.76	370.30	445.55	1,705.61	1,048.60	2,754.21
Laura Wooley (1005 Reiley Road)	2,466.77	1,980.61	1,942.42	6,389.80	3,050.28	9,440.08
Team Housing Solutions	74.48	98.86		173.34	12.06	185.40
Carol & Sean Ramsey (906 Buerger Lane)	1,831.62	1,195.65		3,027.27	0.00	3,027.27
Laura Wooley (928 Buerger Lane)	2,861.06	1,456.17	1,539.63	5,856.86	2,627.16	8,484.02
Birdy Properties (102 Lenz Drive)	1,708.00	-	235.20	1,943.20	1,849.05	3,792.25
Ian Miller (1029 E. Mountain)	531.44	448.90	527.59	1,507.93	532.62	2,040.55
Magnolia Hotel (203 S. Crockett)	960.61	908.88	904.54	2,774.03	1,119.58	3,893.61
Vacasa LLC (230 Lee Street)	1,212.91	527.90	363.89	2,104.70	0.00	2,104.70
Matthew Pond (810 N. Goodrich)	653.22	750.43	575.67	1,979.32	996.98	2,976.30
Avalara, Inc. (196 Daniell Alley)	273.35	105.35	488.25	866.95	999.60	1,866.55
Avalara, Inc. (435 Lake Placid)	149.10	389.20	427.70	966.00	1,009.54	1,975.54
Avalara, Inc. (457 Lake Placid)			568.19	568.19	1,204.52	1,772.71
Avalara, Inc. (123 River Shadows Lane)	609.00	718.55	227.50	1,555.05	1,145.55	2,700.60
Avalara, Inc. (20 Cherokee Bend)	626.50	959.00	847.00	2,432.50	1,953.00	4,385.50
Avalara, Inc. (44 River Oak Drive)	1,207.44	535.46	424.77	2,167.67	1,113.18	3,280.85
Vacasa LLC (46 River Oak Drive)		294.73	687.83	982.56	1,794.05	2,776.61
Vacasa LLC (48 River Oak Drive)		44.42	1,020.47	1,064.89	1,782.63	2,847.52
Avalara, Inc. (60 S. Hampton Dr.)	262.50	354.90	378.00	995.40	777.00	1,772.40
Hill Country Premier Lodging (2761 West IH 10)		481.81	662.73	1,144.54	1,216.03	2,360.57
Total Collected	207,113.35	160,145.30	189,747.97	557,006.62	312,263.91	869,270.53