



It's real.

Date: December 10, 2025

To: Mayor and City Councilmembers
Steve Parker, City Manager

From: Susan Caddell *Susan Caddell*
Director of Finance

Subject: Financial Reports for the Year Ended September 30, 2025

Attached you will find financial reports for the General, Utility, Coliseum, and Sequin Events Complex for the year ended September 30, 2025. These statements are prior to any possible audit adjustments recommended by the auditors.

The first report is the Income Statement for the General Fund on a budgetary comparison. We collected 105.4% of our budgeted revenues. We exceeded the budget in nearly all of our categories.

- Property Tax is 101.1% of budget. We exceeded budget by \$243,456.
- Building Permits are 111.2% of budget. We exceeded budget by \$360,969.
- State/Federal Government Grants are 268.8% of budget. We exceeded budget by \$216,326. We received more grants than anticipated.
- Sales Tax is 104.1% of budget. We exceeded budget by \$560,401.
- Public Safety is 116.3% of budget. We exceeded budget by \$244,384. This is for EMS Services.
- Interest Revenue is 163% of budget. We exceeded budget by \$492,024. Interest rates are higher than anticipated.

Expenditures are 88.5% of budget. We were under budget in all our departments.

The next report is the Income Statement for the General Fund as compared to FY24. Our revenue increased by \$3,802,515 or 7.1% from this time last year.

- Property Taxes are up by \$2,214,863 or 11.1%.
- Building Permits are up by \$793,530 or 28.3%.
- Sales Tax is down by \$118,257 or .8%. It will be discussed later in this memo.
- User Fees are up by \$266,741 or 5.4%. These are the fees Utility Fund pays to the General Fund and are based upon the electric, water and sewer revenues.

Our expenditures have increased by \$4,318,036 or 8.8% from this time last year.

- Police Department increased by \$856,518 or 8% largely due to the increase in salaries and benefits.
- Fire is up by \$1,010,276 or 10.8% also largely due to an increase in salaries and benefits.
- Public Works increased by \$443,886 or 20.4%. This is also due to an increase in salaries and benefits, but also two other factors. This year, we have contracted with an engineering firm for pavement assessment services. We have also spent more in Streets Maintenance from this same period last year.
- Non-Departmental increased by \$998,520. Transfers to General Fund Capital Projects increased by \$1,719,001. Transfers to General I&S Fund have increased by \$1,157,683. This coincides with the increase in Property Tax revenue.

The next report is the Income Statement for the Utility Fund on a budgetary comparison. We collected 103.3% of our budgeted revenues. We exceeded the budget in nearly all of our categories.

- Electric Revenue is 99.3% of budget.
- Water Revenue is 103.9% of budget. We exceeded budget by \$762,119.
- Sewer Revenue is 111.4% of budget. We exceeded budget by \$1,297,969.
- Interest Revenue is 101.1% of budget. We exceeded budget by \$7,564. Interest rates are higher than anticipated.
- Lease Revenues are 210.7% of budget. This is the lease payment we receive from Wells Fargo.

Expenditures for the Utility Fund are 101% of budget.

- Electric Distribution is 103.2% of budget. This was largely due to Wholesale Power being higher than anticipated.
- Non-Departmental is 108.6% of the budget. This is due to Indirect Cost Allocation being higher than anticipated. This is the amount the Utility Fund contributes to the General Fund based upon the General Fund expenditures.

The next report is the Income Statement for the Utility Fund as compared to FY24. Our revenue increased by \$3,536,659 or 5.1%.

- Electric Revenue is up by \$1,536,679 or 4.6%. The number of customers increased by 2.2% while consumption increased by 5.7%.
- Water Revenue is up by \$1,067,475 or 5.6%. The number of customers has increased by 4% while consumption decreased slightly by .5%.
- Sewer Revenue is up by \$1,565,646 or 11.5%. The number of customers has increased by 10.1%.

Expenditures have decreased by \$3,765,425 or 5%.

- Electric Distribution has increased by \$491,859 largely due to an decrease in the wholesale power costs.
- Water/Sewer has increased by \$907,452 largely due to an increase in ROW User Fees which is the amount the Utility Fund pays the General Fund based upon the Water and Sewer revenues and an increase in the Street Repairs due to maintenance of the water mains.
- Non-Departmental has increased by \$1,647,920. This was largely due to an increase in transfers to Utility I&S Fund. Also, due to an increase in Indirect Cost Allocation being higher. This is the amount the Utility Fund contributes to the General Fund based upon the General Fund expenditures.

The next reports are income statements compared to budget and prior year for the Coliseum Fund and Seguin Events Complex. In the past, I have included the statements for the Golf Fund, but due to the fact the course is shut down for the season, I will not be presenting reports for the Golf Course this year. Net revenues have increased in the Coliseum Fund by \$93,418 from FY24. This was largely due to the fact a scissor lift and new chairs were purchased last fiscal year, which was not included in this fiscal year's expenditures. Net revenues have increased in the Seguin Events Complex by \$14,338 from FY24. In FY24, there were larger capital expenditures related to the utility upgrades at the grounds.

The next reports detail more information about the sales tax revenue. Sales tax is down slightly for the year by .82%. This was due to the large audit payment we received in May of 2024 in the amount of \$739,993. If this was taken out of the equation, we would be ahead in sales tax by 4.5%.

The next several pages include our current grant portfolio 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 \$10,936.04, or 1.1%.

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



FY2025 INCOME STATEMENT-GENERAL FUND

For the Year Ended September 30, 2025

	FY 2024-25 Actual 09/30/25	FY 2024-25 Budget	Variance Pos. (Neg)	% of Budget
001 - GENERAL FUND REVENUE				
3110 - Property Tax	22,148,456	21,905,000	243,456	101.1%
3180 - Franchise Taxes	1,637,980	1,525,380	112,600	107.4%
3210 - Building Permits	3,595,969	3,235,000	360,969	111.2%
3220 - Other Licenses & Permits	64,780	4,000	60,780	1619.5%
3310 - Interlocal Agreement	1,141,843	1,101,174	40,669	103.7%
3340 - State/Federal Gov. Grants	344,474	128,148	216,326	268.8%
3350 - Sales Tax	14,360,401	13,800,000	560,401	104.1%
3350 - Other State Gov. Shared Revenue	175,506	175,000	506	100.3%
3390 - Local Grants & Contribut.	0	0	0	NA
3410 - Charges for Services	72,000	72,000	0	100.0%
3420 - Public Safety	1,744,384	1,500,000	244,384	116.3%
3440 - Sanitation Revenues	2,831,167	2,630,000	201,167	107.6%
3450 - Health	128,772	110,000	18,772	117.1%
3470 - Culture and Recreation	428,103	432,000	(3,897)	99.1%
3510 - Municipal Court	689,912	565,700	124,212	122.0%
3520 - Library	27,240	21,000	6,240	129.7%
3610 - Interest Revenues	1,272,553	780,529	492,024	163.0%
3620 - Miscellaneous Revenues	1,033,755	793,304	240,451	130.3%
3630 - Lease Revenues	15,741	13,688	2,053	115.0%
3650 - Private Source Donations	134,866	140,000	(5,134)	96.3%
3700 - User Fees	5,228,342	5,228,342	0	100.0%
3910 - Intragovernmental Trnsfrs	19,829	14,000	5,829	141.6%
Revenue Totals	57,096,071	54,174,265	2,921,806	105.4%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	126,208	138,244	12,036	91.3%
11 - City Manager	346,461	355,271	8,809	97.5%
12 - Finance	1,037,144	1,073,402	36,258	96.6%
14 - Legal and Judicial	504,812	519,924	15,112	97.1%
16 - Police	11,573,383	12,180,017	606,634	95.0%
17 - Fire	10,373,639	11,539,242	1,165,603	89.9%
18 - Animal Services	727,391	798,343	70,952	91.1%
21 - Planning	2,390,763	2,755,974	365,212	86.7%
22 - City Secretary	163,995	175,517	11,522	93.4%
23 - Human Resources	439,080	486,637	47,557	90.2%
24 - Public Works Department	2,620,743	2,818,522	197,779	93.0%
25 - Vehicle Maintenance	686,723	780,090	93,367	88.0%
26 - Engineering/Capital Projects	483,113	556,801	73,688	86.8%
27 - Brush Department	627,916	685,623	57,707	91.6%
28 - Downtown & Main St. Prog.	241,117	273,029	31,912	88.3%
29 - Facilities	334,208	431,599	97,391	77.4%
31 - Public Library	1,938,899	1,997,764	58,865	97.1%
34 - Parks and Recreation	2,774,244	2,985,402	211,158	92.9%
87 - Information Technologies	1,380,537	1,561,424	180,887	88.4%
89 - City Attorney	245,957	254,637	8,680	96.6%
90 - Non-Departmental	14,428,407	18,046,351	3,617,944	80.0%
Expenditure Totals	53,444,739	60,413,812	6,969,072	88.5%
Net Revenues (Expenditures)	3,651,332	(6,239,547)	9,890,878	



FY2025 INCOME STATEMENT

Prior vs. Actual - General Fund

For the Year Ended September 30, 2025 and September 30, 2024

	FY 2024-25 Actual 09/30/25	FY 2023-24 Actual 09/30/24	Variance Pos. (Neg)	% Variance Pos. (Neg.)
001 - GENERAL FUND REVENUE				
3110 - Property Tax	22,148,456	19,933,594	2,214,863	11.1%
3180 - Franchise Taxes	1,637,980	1,635,877	2,104	0.1%
3210 - Building Permits	3,595,969	2,802,439	793,530	28.3%
3220 - Other Licenses & Permits	64,780	32,340	32,440	100.3%
3310 - Interlocal Agreement	1,141,843	1,045,714	96,129	9.2%
3340 - State/Federal Gov. Grants	344,474	289,684	54,791	18.9%
3350 - Sales Tax	14,360,401	14,478,658	(118,257)	-0.8%
3350 - Other State Gov. Shared Revenue	175,506	176,193	(687)	-0.4%
3390 - Local Grants & Contribut.	0	158	(158)	-100.0%
3410 - Charges for Services	72,000	72,000	0	0.0%
3420 - Public Safety	1,744,384	1,661,883	82,501	5.0%
3440 - Sanitation Revenues	2,831,167	2,628,864	202,303	7.7%
3450 - Health	128,772	129,609	(837)	-0.6%
3470 - Culture and Recreation	428,103	402,003	26,100	6.5%
3510 - Municipal Court	689,912	603,053	86,859	14.4%
3520 - Library	27,240	25,283	1,956	7.7%
3610 - Interest Revenues	1,272,553	1,393,394	(120,842)	-8.7%
3620 - Miscellaneous Revenues	1,033,755	878,189	155,566	17.7%
3630 - Lease Revenues	15,741	13,688	2,053	15.0%
3650 - Private Source Donations	134,866	113,779	21,087	18.5%
3700 - User Fees	5,228,342	4,961,601	266,741	5.4%
3910 - Intragovernmental Trnsfrs	19,829	15,553	4,275	27.5%
Revenue Totals	57,096,071	53,293,555	3,802,515	7.1%
001 - GENERAL FUND EXPENDITURES				
10 - General Government	126,208	126,478	270	0.2%
11 - City Manager	346,461	297,734	(48,727)	-16.4%
12 - Finance	1,037,144	915,734	(121,410)	-13.3%
14 - Legal and Judicial	504,812	462,335	(42,477)	-9.2%
16 - Police	11,573,383	10,716,865	(856,518)	-8.0%
17 - Fire	10,373,639	9,363,363	(1,010,276)	-10.8%
18 - Animal Services	727,391	646,924	(80,467)	-12.4%
21 - Planning	2,390,763	2,416,708	25,946	1.1%
22 - City Secretary	163,995	143,798	(20,197)	-14.0%
23 - Human Resources	439,080	414,363	(24,717)	-6.0%
24 - Public Works Department	2,620,743	2,176,857	(443,886)	-20.4%
25 - Vehicle Maintenance	686,723	773,449	86,726	11.2%
26 - Engineering/Capital Projects	483,113	459,113	(24,000)	-5.2%
27 - Brush Department	627,916	598,285	(29,631)	-5.0%
28 - Downtown & Main St. Prog.	241,117	235,058	(6,059)	-2.6%
29 - Facilities	334,208	339,149	4,941	1.5%
31 - Public Library	1,938,899	1,723,690	(215,209)	-12.5%
34 - Parks and Recreation	2,774,244	2,502,772	(271,472)	-10.8%
87 - Information Technologies	1,380,537	1,169,732	(210,805)	-18.0%
89 - City Attorney	245,957	214,409	(31,548)	-14.7%
90 - Non-Departmental	14,428,407	13,429,887	(998,520)	-7.4%
Expenditure Totals	53,444,739	49,126,703	(4,318,036)	-8.8%
Net Revenues (Expenditures)	3,651,332	4,166,852	(515,521)	



FY2025 INCOME STATEMENT-UTILITY FUND

For the Year Ended September 30, 2025

Account Number	Account Name	FY 2024-25 Actual 09/30/25	FY 2024-25 Budget	Variance Pos. (Neg)	% of Budget
002 - UTILITY FUND REVENUE					
3410 - Charges for Services		576,525	562,686	13,839	102.5%
3430 - Electric Revenue		35,169,321	35,401,550	(232,229)	99.3%
3432 - Water Revenue		20,194,909	19,432,790	762,119	103.9%
3434 - Sewer Revenue		15,193,145	13,635,500	1,297,969	111.4%
3480 - Other Charges		793,647	550,000	243,647	144.3%
3610 - Interest Revenues		708,064	700,500	7,564	101.1%
3620 - Miscellaneous Revenues		528,225	574,500	(46,275)	91.9%
3630 - Lease Payments		88,800	42,150	0	210.7%
3700 - User Fees		43,000	43,000	0	100.0%
4 - Revenue Totals:		73,295,636	70,942,676	2,046,634	103.3%
002 - UTILITY EXPENDITURES					
44 - Utility Billing		702,389	741,731	39,343	94.7%
45 - Utility Administration		510,877	685,285	174,408	74.5%
46 - Administrative Services		1,931,326	2,008,055	76,729	96.2%
47 - Electric Distribution		26,567,455	25,735,966	(831,488)	103.2%
48 - Utility Services		1,863,580	2,176,582	313,003	85.6%
49 - Engineering/Capital Projects		1,330,916	1,490,631	159,715	89.3%
56 - Water Plant		7,013,909	7,471,948	458,038	93.9%
57 - Water/Sewer		6,962,880	7,351,822	388,942	94.7%
65 - Geronimo Creek WWTP		432,248	545,500	113,252	79.2%
66 - Walnut Branch WWTP		1,725,216	1,805,341	80,125	95.6%
80 - Economic Development		648,691	647,856	(835)	100.1%
81 - Facilities		1,288,390	1,455,190	166,801	88.5%
87 - Information Technologies		1,549,679	1,665,292	115,613	93.1%
89 - City Attorney		363,647	364,146	499	99.9%
90 - Non-Departmental		26,158,928	24,088,887	(2,070,041)	108.6%
Expenditure Totals:		79,050,131	78,234,234	(815,897)	101.0%
Net Revenues (Expenditures) before Depreciation		(5,754,495)	(7,291,558)	1,537,063	
Depreciation		7,126,556			
Net Revenues (Expenditures) after Depreciation		(12,881,051)			



FY2025 Income Statement

Prior vs. Actual - Utility Fund

**For the Year Ended September 30, 2025 and
September 30, 2024**

Account Number	Account Name	FY 2024-25 Actual 09/30/25	FY 2023-24 Actual 09/30/24	Variance Pos. (Neg)	% Variance Pos. (Neg.)
002 - UTILITY FUND REVENUE					
3410 - Charges for Services		576,525	480,404	96,122	20.0%
3430 - Electric Revenue		35,169,321	33,632,642	1,536,679	4.6%
3432 - Water Revenue		20,194,909	19,127,435	1,067,475	5.6%
3434 - Sewer Revenue		15,193,145	13,627,499	1,565,646	11.5%
3480 - Other Charges		793,647	620,750	172,897	27.9%
3610 - Interest Revenues		708,064	1,031,343	(323,279)	-31.3%
3620 - Miscellaneous Revenues		528,225	1,083,505	(555,279)	-51.2%
3630 - Lease Payments		88,800	112,400	(23,600)	-21.0%
3700 - User Fees		43,000	43,000	0	0.0%
4 - Revenue Totals:		73,295,636	69,758,976	3,536,659	5.1%
002 - UTILITY EXPENDITURES					
44 - Utility Billing		702,389	625,237	(77,152)	-12.3%
45 - Utility Administration		510,877	505,497	(5,380)	-1.1%
46 - Administrative Services		1,931,326	1,835,873	(95,453)	-5.2%
47 - Electric Distribution		26,567,455	26,075,596	(491,859)	-1.9%
48 - Utility Services		1,863,580	1,987,203	123,623	6.2%
49 - Engineering/Capital Projects		1,330,916	1,299,790	(31,126)	NA
56 - Water Plant		7,013,909	6,986,712	(27,197)	-0.4%
57 - Water/Sewer		6,962,880	6,055,428	(907,452)	-15.0%
65 - Geronimo Creek WWTP		432,248	425,009	(7,239)	-1.7%
66 - Walnut Branch WWTP		1,725,216	1,558,034	(167,182)	-10.7%
80 - Economic Development		648,691	531,681	(117,010)	-22.0%
81 - Facilities		1,288,390	1,272,375	(16,015)	-1.3%
87 - Information Technologies		1,549,679	1,296,838	(252,841)	-19.5%
89 - City Attorney		363,647	318,425	(45,222)	-14.2%
90 - Non-Departmental		26,158,928	24,511,008	(1,647,920)	-6.7%
Expenditure Totals:		79,050,131	75,284,706	(3,765,425)	-5.0%
Net Revenues (Expenditures)		(5,754,495)	(5,525,730)	(228,765)	4.1%
Depreciation					
		7,126,556	6,923,486	(203,070)	
Net Revenues (Expenditures) after Depreciation		(12,881,051)	(12,449,216)	(431,835)	



FY2025 -INCOME STATEMENT-COLISEUM FUND

For the Year Ended September 30, 2025

	FY 2024-25 Actual 09/30/25	FY 2024-25 Budget	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	165,225	90,000	75,225	183.6%
Interest Earnings	20,429	12,100	8,329	168.8%
Miscellaneous Revenue	296	0	296	NA
Credit Card Service Fees	797	1,000	(203)	79.7%
Transfers from Occupancy Tax	275,500	275,500	0	100.0%
Revenue Totals	462,247	378,600	83,647	122.1%
007 - COLISEUM EXPENDITURES				
Salaries	51,594	62,044	10,450	83.2%
Benefits	23,024	27,328	4,304	84.3%
Utilities	59,650	65,550	5,900	91.0%
Janitorial Services	43,000	43,000	0	100.0%
Repairs/Maintenance	29,909	55,000	25,091	54.4%
Equipment Rental	943	1,000	57	94.3%
General Supplies	21,125	40,050	18,925	52.7%
Credit Card Service Fees	2,842	4,000	1,158	71.0%
Public Relations	518	2,000	1,483	25.9%
Capital Outlay	73,866	100,000	26,134	73.9%
Expenditure Totals	306,470	401,772	95,301	76.3%
Net Revenues (Expenditures)	155,776	(23,172)	178,948	



FY2025 INCOME STATEMENT

Prior vs. Actual - Coliseum

For the Year Ended September 30, 2025 and September 30, 2024

	FY 2024-25 Actual 09/30/25	FY 2023-24 Actual 09/30/24	Variance Pos. (Neg)	% of Budget
007 - COLISEUM REVENUES				
Auditorium Rental Fees	165,225	85,960	79,265	92.2%
Concession Income	0	3,359	(3,359)	-100.0%
Interest Earnings	20,429	19,970	458	2.3%
Miscellaneous Revenue	296	58,756	(58,460)	-99.5%
Credit Card Service Fees	797	1,387	(590)	-42.5%
Transfers from Occupancy Tax	275,500	275,500	0	0.0%
Revenue Totals	462,247	444,933	17,314	3.9%
007 - COLISEUM EXPENDITURES				
Salaries	51,594	56,186	4,592	8.2%
Benefits	23,024	25,762	2,738	10.6%
Utilities	59,650	58,718	(932)	-1.6%
Janitorial Services	43,000	43,000	0	0.0%
Repairs/Maintenance	29,909	42,710	12,801	30.0%
Equipment Rental	943	1,306	363	27.8%
General Supplies	21,125	31,165	10,040	32.2%
Credit Card Service Fees	2,842	3,824	982	25.7%
Education	0	1,775	1,775	100.0%
Public Relations	518	544	26	4.8%
Capital Outlay	73,866	117,586	43,719	37.2%
Expenditure Totals	306,470	382,575	76,104	19.9%
Net Revenues (Expenditures)	155,776	62,358	93,418	



FY2025 INCOME STATEMENT

SEGUIN EVENTS COMPLEX

For the Year Ended September 30, 2025

	FY 2024-25 Actual 09/30/25	FY 2024-25 Budget	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Rodeo Arena Rentals	21,425	20,000	1,425	107.1%
Fairgrounds Facilities Rentals	44,695	35,000	9,695	127.7%
Interest Earnings	4,581	3,100	1,481	147.8%
Miscellaneous Revenue	35,510	289	35,221	12287.3%
Transfers from Occupancy Tax	91,783	91,783	0	100.0%
Revenue Totals	197,994	150,172	47,822	131.8%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	71,285	73,217	1,932	97.4%
Benefits	31,130	32,061	932	97.1%
Utilities	19,308	22,200	2,892	87.0%
Repairs/Maintenance	12,321	14,000	1,679	88.0%
General Supplies	7,079	11,500	4,421	61.6%
Capital Outlay	44,620	10,000	(34,620)	446.2%
Expenditure Totals	185,742	162,978	(22,763)	114.0%
Net Revenues (Expenditures)	12,252	(12,806)	25,059	



FY2025 INCOME STATEMENT

Prior vs. Actual - Seguin Events Complex

For the Year Ended September 30, 2025 and September 30, 2024

	FY 2024-25 Actual 09/30/25	FY 2023-24 Actual 09/30/24	Variance Pos. (Neg)	% of Budget
020 - SEGUIN EVENTS COMPLEX REVENUES				
Concession Income	0	810	(810)	-100.0%
Rodeo Arena Rentals	21,425	25,242	(3,817)	-15.1%
Fairgrounds Facilities Rentals	44,695	42,825	1,870	4.4%
Interest Earnings	4,581	6,675	(2,094)	-31.4%
Miscellaneous Revenue	35,510	48,456	(12,946)	-26.7%
Transfers from Occupancy Tax	91,783	85,532	6,251	7.3%
Revenue Totals	197,994	209,540	(11,545)	-5.5%
020 - SEGUIN EVENTS COMPLEX EXPENDITURES				
Salaries	71,285	70,299	(986)	-1.4%
Benefits	31,130	31,114	(15)	0.0%
Utilities	19,308	18,399	(909)	-4.9%
Repairs/Maintenance	12,321	15,791	3,470	22.0%
General Supplies	7,079	8,190	1,111	13.6%
Capital Outlay	44,620	67,833	23,213	34.2%
Expenditure Totals	185,742	211,626	25,884	12.2%
Net Revenues (Expenditures)	12,252	(2,086)	14,338	

**CITY OF SEGUIN
SALES TAX**

	Fiscal Year <u>2020</u>	Fiscal Year <u>2021</u>	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year 2025				
						<u>1% City</u>	<u>1/4% City *</u>	<u>1/4% SEDC</u>	<u>Total**</u>	<u>% Change</u>
October	715,401	710,128	925,367	976,111	1,093,432	782,241	195,560	195,560	1,173,362	7.31%
November	625,391	651,845	969,137	1,021,656	1,072,243	743,700	185,925	185,925	1,115,550	4.04%
December	888,969	864,526	1,109,367	1,134,680	1,285,613	1,030,640	257,660	257,660	1,545,960	20.25%
January	657,697	728,815	895,190	963,417	1,018,200	700,083	175,021	175,021	1,050,124	3.14%
February	608,998	610,462	828,748	895,923	1,044,838	657,552	164,388	164,388	986,328	-5.60%
March	745,546	942,814	1,103,594	1,216,983	1,231,436	836,514	209,128	209,128	1,254,770	1.89%
April	694,246	813,394	1,046,438	1,017,905	1,163,814	786,823	196,706	196,706	1,180,234	1.41%
May	693,319	743,207	962,859	1,064,353	1,827,044	753,627	188,407	188,407	1,130,441	-38.13%
June	815,279	939,469	1,087,789	1,218,514	1,208,811	908,707	227,177	227,177	1,363,060	12.76%
July	682,569	827,158	940,146	1,084,862	1,126,022	763,388	190,847	190,847	1,145,082	1.69%
August	679,751	868,756	1,015,511	1,120,956	1,202,771	780,698	195,175	195,175	1,171,048	-2.64%
September	<u>806,611</u>	<u>1,036,178</u>	<u>1,083,247</u>	<u>1,144,404</u>	<u>1,204,434</u>	<u>829,628</u>	<u>207,407</u>	<u>207,407</u>	<u>1,244,442</u>	<u>3.32%</u>
TOTAL	8,613,777	9,736,752	11,967,393	12,859,764	14,478,658	9,573,601	2,393,400	2,393,400	14,360,401	-0.82%

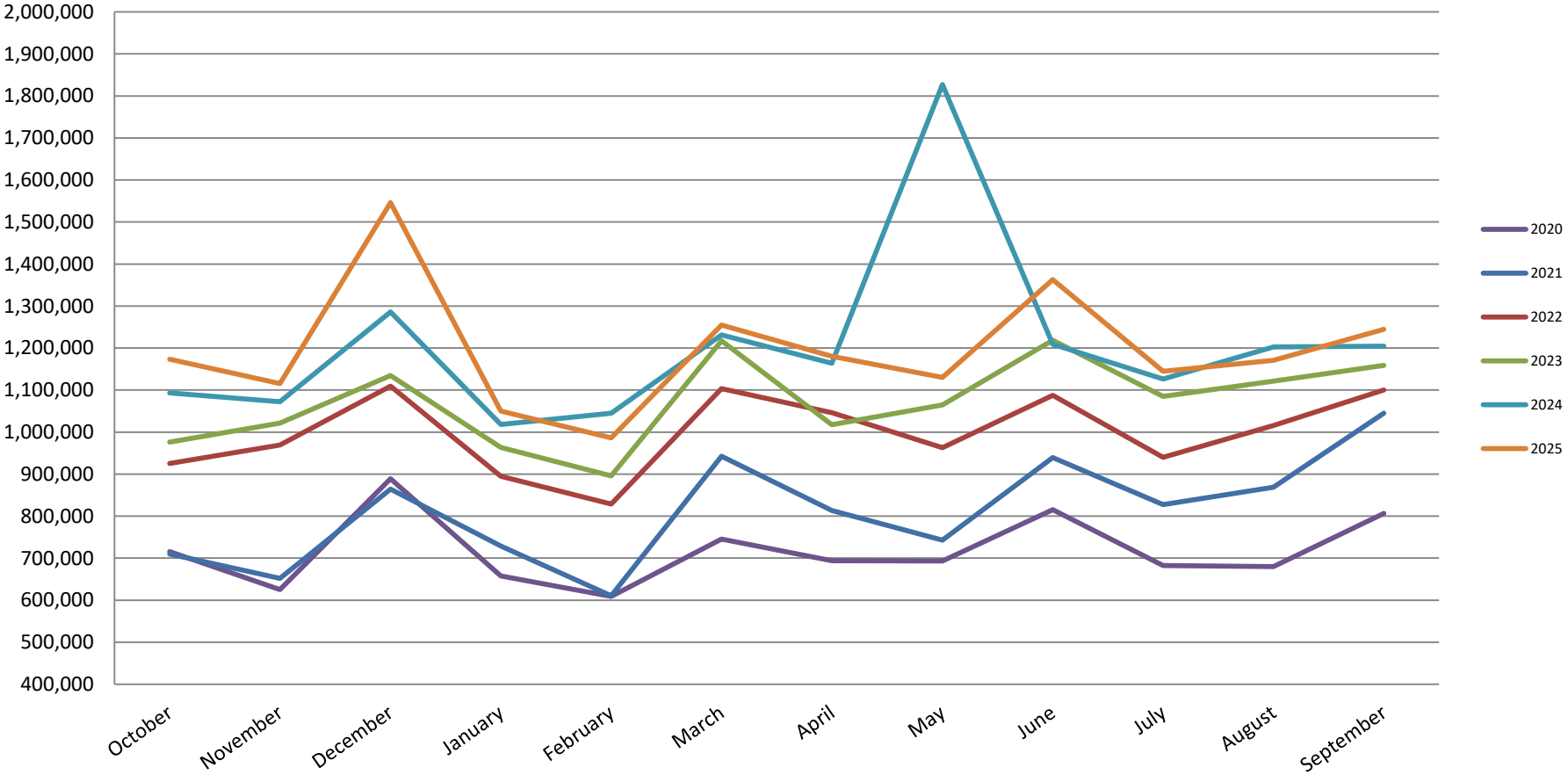
* For Property Tax Reduction

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

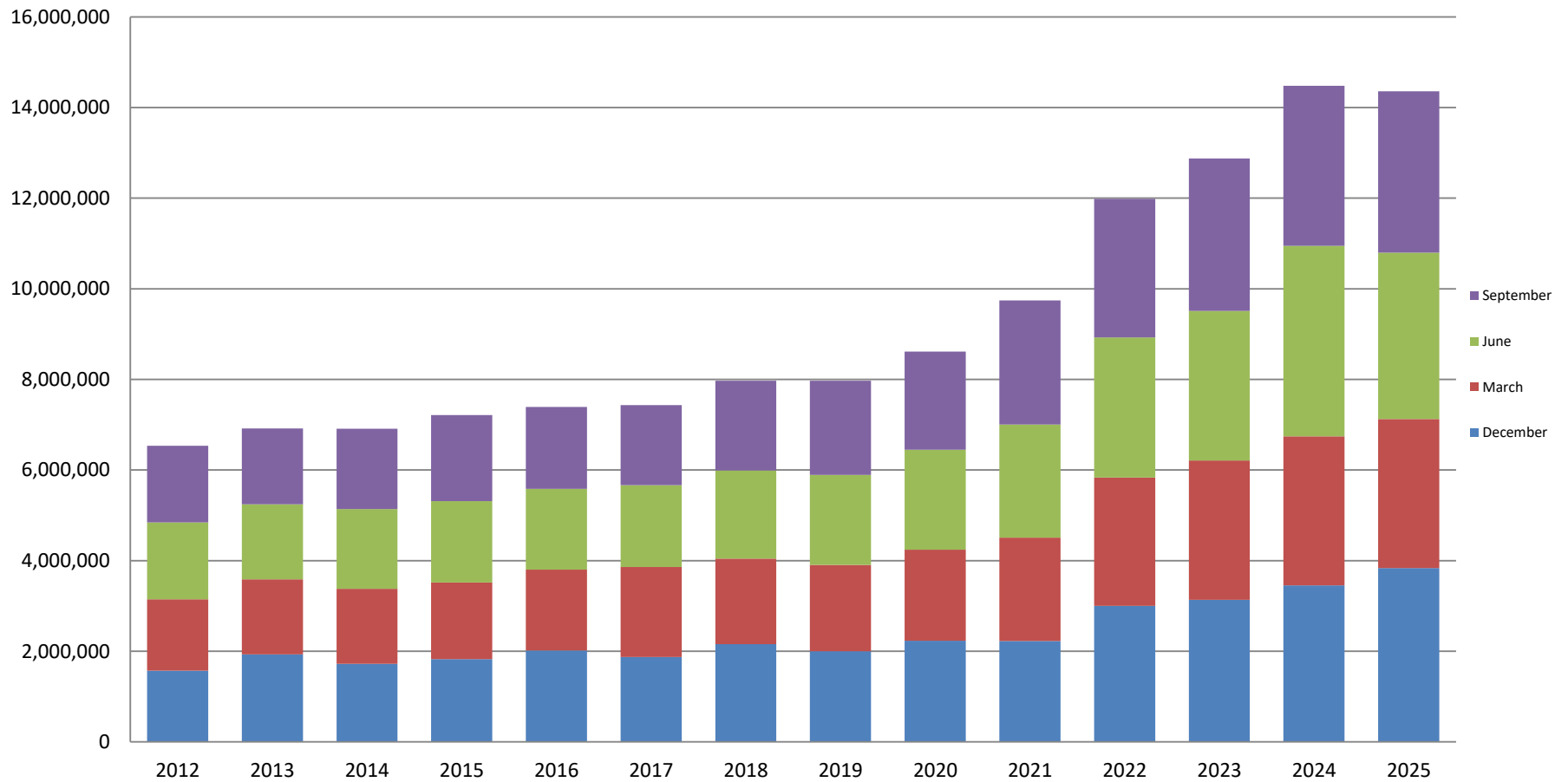
May 2024 includes a large audit collection of \$739,993. With that one-time payment removed from the equation, 2025 shows an increase of 4.53%.

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

Sales Tax Trend



Sales Tax Trend by Quarter



**SEPTEMBER SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>2024</u>	<u>2025</u>	<u>% Increase (Decrease)</u>
Seguin	1,204,434	1,244,442	3.32%
San Marcos	3,239,263	3,419,668	5.57%
Schertz	1,890,268	4,383,103	131.88%
San Antonio	42,492,635	43,531,264	2.44%
New Braunfels	3,753,394	3,841,596	2.35%
Austin	29,958,882	31,201,195	4.15%
Selma	908,924	869,344	-4.35%
Universal City	652,451	678,240	3.95%
Statewide	753,965,182	796,641,594	5.66%

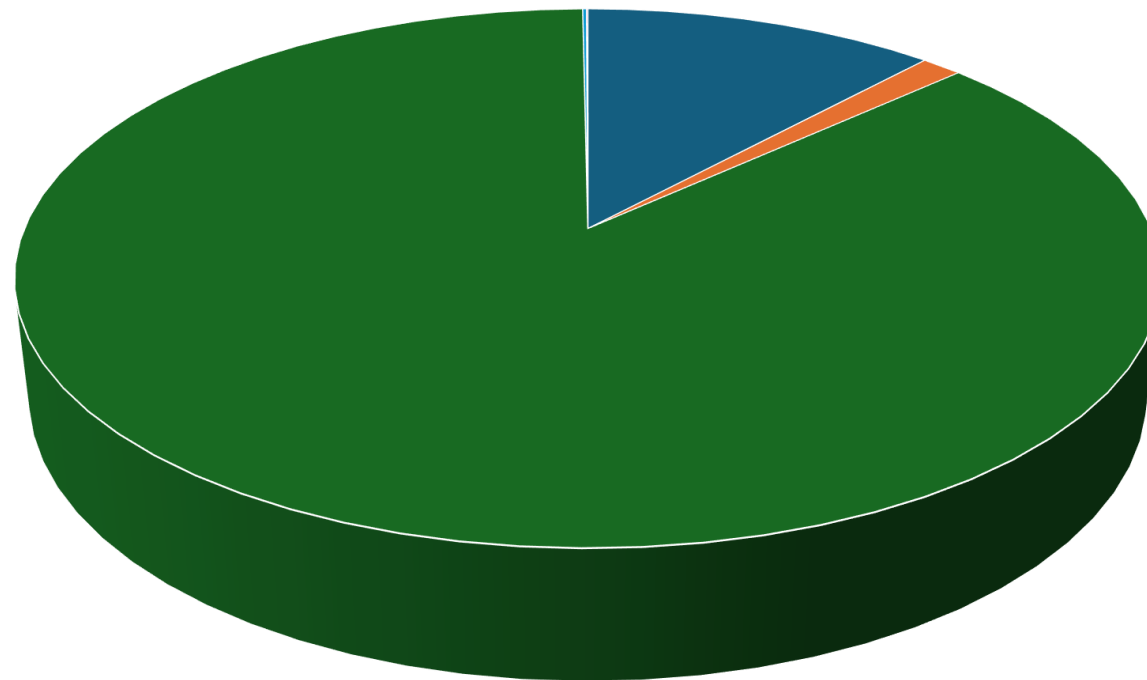
**YEAR-TO-DATE SALES TAX REPORT
FOR SURROUNDING CITIES**

<u>City</u>	<u>FY2024</u>	<u>FY2025</u>	<u>% Increase (Decrease)</u>
Seguin	14,478,658	14,360,401	-0.82%
San Marcos	38,637,728	38,900,637	0.68%
Schertz	20,012,092	33,814,847	68.97%
San Antonio	489,594,678	499,137,511	1.95%
New Braunfels	45,628,571	46,383,039	1.65%
Austin	352,503,463	354,125,798	0.46%
Selma	9,719,582	9,975,734	2.64%
Universal City	7,395,166	7,785,384	5.28%
Statewide	8,637,595,528	9,016,436,740	4.39%

GRANTS AWARDED AND STILL IN PROGRESS - FY25									
Application	Description	Funding Type	Amount Funded	City Match	Begin	Ends	Department	Status	Fiscal Year
American Recovery Act (ARPA)-SLFRF	Round 1 & 2	Federal	7,431,596.18	0.00	07/01/21	12/31/25	Citywide	Ongoing	FY21
GLO-MIT Hurricane Harvey	4 drainage projects	Federal	37,681,885.50	378,618.00	10/01/21	09/30/28	Engineering	Ongoing	FY22
Law Enforcement Behavioral Response	Protect & Connect	Federal	477,029.00	175,184.00	10/01/23	9/30/2026	Police	Ongoing	FY23-24
FY24 Texas Preservation Trust Fund	Sebastopol House Porch	State	30,000.00	30,000.00	10/01/23	9/30/2025	Parks	Closed	FY23-24
TxDOT-Transportation Alternatives	JoeCarrillo Blvd	Federal	2,002,496.00	0.00	12/01/23	5/1/2025	Engineering	Ongoing	FY23-24
Bullet Proof Vests	20 Angel Armor Vests	Federal	33,821.05	16,910.54	01/01/24	8/31/2025	Police	Ongoing	FY23-24
Bullet Proof Vest Partnership	Bullet Proof Vests	Federal	13,206.29	13,371.64	04/01/24	8/31/2026	Police	Ongoing	FY23-26
Surface Transportation Block Grant (MPO)	Rudeloff Rd	Federal	14,483,985.00	4,660,739.00	07/17/24	7/31/2026	Capital Projects	Ongoing	FY23-26
FY25-SB224 Catalytic Converter Grant	8 license plate recognition cameras	State	28,333.00	5,667.00	09/01/24	8/31/2025	Police	Ongoing	FY23-25
FY25 OAG-VCLG	Crime Victim Liaison VCLG	State	49,500.00	0.00	09/01/24	08/31/25	Police	Ongoing	FY23-25
FY25 Local Border Security Program	Support Operation Border Star	State	20,000	0.00	9/1/2024	8/31/2025	Police	Ongoing	FY23-25
FY25 Seguin Crime Victim Assistance	VOCA	Federal	24,644.84	7,829.69	10/1/2024	09/30/25	Police	Ongoing	FY24-25
FY25 Criminal Justice Program-JAG	2 ATVs and light bar	Federal	27,687.34	0.00	10/15/2024	9/30/2025	Police	Closed	FY24-25
State and Local Cybersecurity	Mitigation	Federal	50,494.47	6,245.03	11/1/2024	10/31/25	IT	Closed	FY24-25
State and Local Cybersecurity	Assessment and Evaluation	Federal	29,419.00	3,862.32	11/1/2024	10/31/25	IT	Ongoing	FY24-25
FY26-SB224 Catalytic Converter Grant	LPR Cameras & Continuation service	State	133,801.00	26,761.00	9/1/2025	08/31/26	PD	Ongoing	FY26
FY25-27 OAG-VCLG	Crime Victim Liaison VCLG	State	49,500.00	0.00	9/1/2025	09/01/27	PD	Ongoing	FY25-7

Total Current Grants 62,567,398.67

FY 24-25 = 132,245.65



■ American Recovery

■ Police

■ CP/Engineering

■ IT

■ Sebastopol

FY25-GRANTS APPLIED FOR AND AWAITING NOTICE OF AWARD

Application	Description	Funding Type	Ask Amount	City Match	City Match-InKind	Grant Term		Department	Application		
						Begin	Ends		Submitted	Est Award Date	Fiscal Year
State and Local Cybersecurity	Seguin Secure Cloud Migration	Federal	142,964.96	35,921.00	0.00	10/01/25	9/30/2026	IT	1/24/2025	9/1/2025	FY25-26
Community Funding Project	Seguin Activity Center	Federal	2,300,000.00	0.00	0.00				3/10/2025	Unknown	FY26
UASI -LETPA	Transit Van	Federal	168,100.00	0.00	0.00			PD	3/11/2025	TBD	FY25-26
UASI	LPR Trailer	Federal	137,100.00	0.00	0.00			PD	3/11/2025	TBD	FY25-26
USDOT -SS4A Planning & Demo grant	Seguin SS4A Demonstration Projects	Federal	106,470.00	26,618.00	0.00	01/01/26	8/30/2027	Capital Projects	5/21/2025	10/1/2025	FY26-27
OOG - Border Crisis Response SHSP	Transit Van	State	175,100.00	0.00	0.00	01/01/26	12/31/2027	Police Department	10/9/2025	TBD	FY25-26
AACOG Region Solid Waste	HHW Event	Federal?	40,000.00	4,078.96	7,028.52	10/01/26	6/30/2027	Public Works	10/14/2025	TDB	FY26-27
Bullet Proof Vest Partnership	Bullet proof vests	Federal	6,889.70	6,889.70	0.00	09/01/26	8/31/2028	PD	10/22/2025	TBD	FY26-28
DOJ BJA BWC Grant	Body Cameras	Federal	68,528.00	68,529.00	0.00	10/01/25	10/1/2025	PD	10/26/2025	TBD	FY26-27
NRA Foundation	9mm Ammo	Foundation	4,888.65	0.00	0.00			PD	11/12/2025	TBD	FY26
Bullet-Resistant Components for LE Vehicles	Seguin Safe LE Vehicles	State	507,914.00	0.00	0.00	03/01/25	2/26/2027	PD	11/20/2025	2/1/2026	FY26
Total			3,657,955.31	142,036.66	7,028.52						

FISCAL YEAR 2025 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	Apr 30	July 31	TOTAL
Holiday Inn Express	53,500.97	49,997.98	43,501.50	55,614.92	202,615.37
La Quinta	25,127.59	20,789.11	18,921.49	20,459.21	85,297.40
Hampton Inn	38,937.29	41,567.26	38,400.43	42,675.43	161,580.41
Comfort Inn Suites	24,739.38	20,487.21	19,847.24	24,142.94	89,216.77
Days Inn	19,683.09	10,158.00	14,601.00	18,300.73	62,742.82
Townplace Suites	48,493.59	43,017.27	44,918.40	48,805.50	185,234.76
Super 8 Motel	10,720.29	9,642.32	8,361.26	10,318.12	39,041.99
Motel 6	8,986.90	6,033.53	8,527.46	7,871.62	31,419.51
Texas Inn	3,650.13	3,954.64	3,340.03	3,385.01	14,329.81
Lake Breeze Ski Lodge	3,233.30	792.75	40.95	1,246.35	5,313.35
Vanessa Vajdos (340 Meadow Lake Dr)	1,583.00	562.00	635.00	1,402.00	4,182.00
Sunrise Inn/Seguin Motel	863.45	838.46	888.86	843.50	3,434.27
Avalara, Inc. (460 River Drive)	5,045.57	2,274.92	1,322.62	3,872.73	12,515.84
S. Carruthers (440 Turtle Lane)	-	137.20	-	0.00	137.20
River Retreat Properties (1101 Lakeview)			1,700.33		1,700.33
Geronimo Creek Retreat (2050 Laubach)	12,402.67	4,785.66	5,660.01	8,657.24	31,505.58
Laura Wooley (1005 Reiley Road)	658.89	594.38	557.30	678.50	2,489.07
Laura Wooley (1007 Reiley Road)	422.14	423.12	441.12	542.77	1,829.15
Laura Wooley (928 Buerger Lane)	1,734.92	958.48	965.42	1,536.10	5,194.92
Laura Wooley (920 Buerger Lane)	1,022.64	657.50	581.30	795.75	3,057.19
Keith Stadtmueller (106 Lenz Drive)	442.60	259.14	188.33	250.18	1,140.25
Ian Miller (1029 E. Mountain)	186.82	516.40	140.89	326.62	1,170.73
Magnolia Hotel (203 S. Crockett)	1,033.06	800.38	972.93	774.27	3,580.64
Avalara, Inc. (435 Lake Placid)	448.00		119.00	95.69	662.69
Avalara, Inc. (20 Cherokee Bend)	534.84			311.50	846.34
Avalara, Inc. (44 River Oak Drive)	904.45	572.18	598.20	573.88	2,648.71
Avalara, Inc. (244 Deerslayer)	464.31	93.10	150.22	445.83	1,153.46
Vacasa LLC (46 River Oak Drive)	569.56	76.37		673.12	1,319.05
Vacasa LLC (510 Cypress Ridge)	1,207.56	256.27	60.84	469.87	1,994.54
Avalara, Inc. (60 S. Hampton Dr.)	1,097.25	178.50	133.00	771.95	2,180.70
Jennifer Wilson (511 Peach St)	555.63	459.38	415.87	501.97	1,932.85
Jennifer Wilson (404 W Walnut)	646.71	489.40	332.25	443.35	1,911.71
Shaunna Hanover (908 Liberty Ave)	357.57	230.20	230.83	356.25	1,174.85
Jesus Gallegos (1237 Bert)	631.11	504.02	484.85	426.12	2,046.10
Seguin House of Games (503 S. Austin)	180.04	162.18	103.76	230.68	676.66
Paige Moore (178 Guadalupe River Drive)	1,447.73	775.21	18.21	926.05	3,167.20
Cathy Cordes (217 W. Krezdorn)	191.75	102.60	178.66	347.10	820.11
Lorenzo Garza (300 Guadalupe River Drive)	2,197.49	785.88			2,983.37
Linda Bates (203 Romberg Street)	8.33	58.31	103.46	121.52	291.62
Swan Creek Properties (254 Guadalupe River Drive)	-	256.90	502.11	626.61	1,385.62
Richard Flatt (184 Wampom Way)	-	295.23	246.85	1,057.42	1,599.50
Joseph Lane BirdBoy Hold. (1121 Burges St)	-	126.00	670.25	958.65	1,754.90
Total Collected	273,910.62	224,669.44	218,862.23	261,837.05	979,279.34

FISCAL YEAR 2024 OCCUPANCY TAX COLLECTIONS:

Due and Collected by:	Oct 31	Jan 31	Apr 30	July 31	TOTAL
Holiday Inn Express	52,167.72	42,771.42	48,626.12	59,136.31	202,701.57
La Quinta	34,857.29	25,844.91	25,428.68	31,341.07	117,471.95
Hampton Inn	33,124.43	29,130.01	33,901.41	43,117.17	139,273.02
Comfort Inn Suites	22,489.39	18,930.17	22,360.59	25,021.09	88,801.24
Days Inn	17,995.77	15,032.66	15,240.34	17,876.16	66,144.93
Townplace Suites	44,788.87	41,555.52	40,744.24	49,633.69	176,722.32
Super 8 Motel	13,173.63	8,519.18	8,858.04	9,957.53	40,508.38
Motel 6	6,640.31	5,725.46	5,556.97	9,719.62	27,642.36
Texas Inn	3,329.92	4,567.43	3,779.59	4,771.64	16,448.58
Lake Breeze Ski Lodge	3,986.85	217.70	77.70	2,265.20	6,547.45
Vanessa Vajdos (340 Meadow Lake Dr)	1,107.00	570.00	518.00	1,490.00	3,685.00
Sunrise Inn	1,036.84	1,008.77	946.82	1,037.40	4,029.83
Avalara, Inc. (460 River Drive)	5,444.95	3,769.57	1,792.91	4,620.70	15,628.13
River Retreat Properties (1101 Lakeview)	418.44	135.37	294.00	-	847.81
Geronimo Creek Retreat (2050 Laubach)	18,813.74	5,498.27	5,073.35	9,943.61	39,328.97
Zen on the Bend Vaca Rental (496 River Road)	400.40	-	136.85	661.85	1,199.10
Laura Wooley (1005 Reiley Road)	852.60	106.82	106.15	598.72	1,664.29
Laura Wooley (1007 Reiley Road)	-	-	412.46	468.83	881.29
Laura Wooley (928 Buerger Lane)	1,442.55	786.37	856.02	1,576.66	4,661.60
Laura Wooley (920 Buerger Lane)	634.78	532.58	237.71	858.02	2,263.09
Keith Stadtmueller (102 Lenz Drive)	463.58	-	-	232.82	696.40
Birdy Properties (159 Woodstone St.)	2,080.30	-	-	-	2,080.30
Keith Stadtmueller (106 Lenz Drive)	-	127.51	-	-	127.51
Ian Miller (1029 E. Mountain)	458.38	312.22	334.05	332.72	1,437.37
Magnolia Hotel (203 S. Crockett)	955.57	1,331.68	1,029.84	984.43	4,301.52
Avalara, Inc. (435 Lake Placid)	567.72	-	-	136.50	704.22
Avalara, Inc. (20 Cherokee Bend)	1,712.46	234.50	154.00	378.49	2,479.45
Avalara, Inc. (44 River Oak Drive)	864.33	282.04	232.19	497.24	1,875.80
Avalara, Inc. (244 Deerslayer)	93.59	217.07	85.05	414.82	810.53
Vacasa LLC (46 River Oak Drive)	1,214.95	590.00	495.95	925.39	3,226.29
Vacasa LLC (48 River Oak Drive)	1,050.77	63.68	-	-	1,114.45
Vacasa LLC (230 Turtle Lane)	1,088.86	-	-	-	1,088.86
Vacasa LLC (510 Cypress Ridge)	-	-	70.62	998.83	1,069.45
Avalara, Inc. (60 S. Hampton Dr.)	1,260.00	336.00	287.00	1,473.50	3,356.50
Avalara, Inc. (416 Turtle Lane)	1,121.47	53.90	-	-	1,175.37
Avalara, Inc. (102 Turtle Lane)	181.27	-	-	-	181.27
Weinert Resort (1207 N. Austin)	441.16	213.78	-	-	654.94
Sweet & Cozy (516 N. King)	210.56	118.77	83.79	241.08	654.20
Emily Roxas (113 W. Shelby)	297.37	-	-	-	297.37
Jennifer Wilson (511 Peach St)	484.30	262.50	392.46	556.01	1,695.27
Jennifer Wilson (404 W Walnut)	-	-	361.13	371.34	732.47
Shaunna Hanover (908 Liberty Ave)	-	282.45	349.11	427.68	1,059.24
Jesus Gallegos (1237 Burk)	-	-	444.98	638.12	1,083.10
Seguin House of Games (503 S. Austin)	-	-	-	156.74	156.74
Paige Moore (178 Guadalupe River Drive)	-	-	-	1,543.70	1,543.70
Cathy Cordes (217 W. Krezdorn)	-	-	-	162.15	162.15
Total Collected	277,252.12	209,128.31	219,268.12	284,566.83	990,215.38