



**It's real.**

*Financial Reports for  
Three Months Ended  
December 31, 2025*

# General Fund Recap – Budget Comparison

	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>% of Budget</b>
Revenues	20,427,900	57,214,082	(36,786,182)	35.7%
Expenditures	17,942,556	59,169,295	41,226,739	30.3%
Net Rev./ (Exp)	2,485,344	(1,955,213)	4,440,557	

- Revenues are 35.7% of budget
- Expenditures are 30.3% of budget
- Budgeted to use \$1,955,213 of fund balance

# General Fund – Revenue Highlights Budgetary Comparison

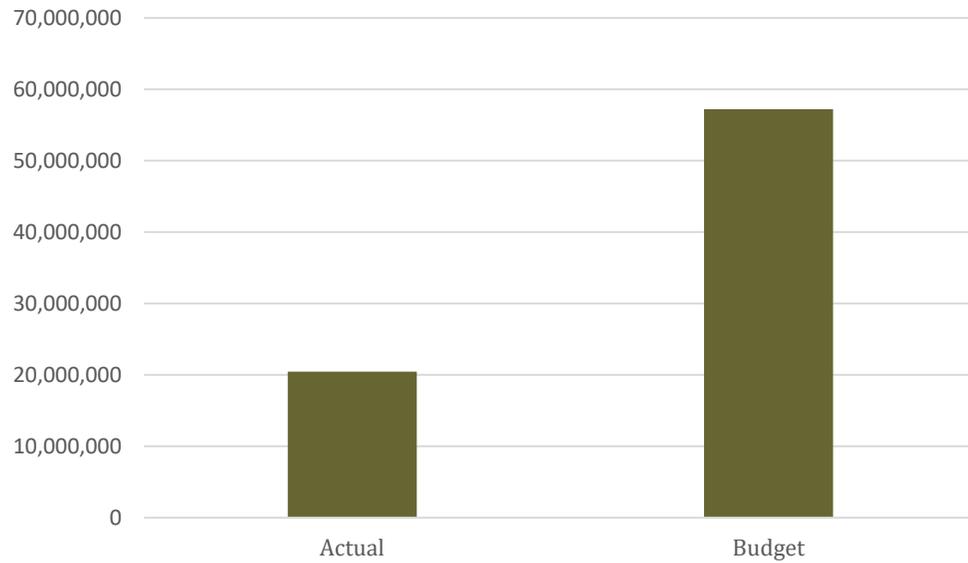
- Property Tax is 45.4% of budget.
  - We collect the largest of this budget during the first four months
- Other Licenses and Permits is 216% of budget
- State/Federal Government Grants are 1,236.6% of budget.
  - We received more grants than anticipated
- Sales tax is 35.5% of budget.
- Municipal Court is 36.7% of budget – Miscellaneous Violations
- Interest Revenue is 50.1% of budget.
  - Interest rates are higher than anticipated
- Miscellaneous Revenue is 46.2% of budget – Alarm permits
- Lease Revenue is 100% of budget – Sprint lease
- Intragovernmental Transfers – 39.6% of budget
  - Related to MC fines

# General Fund – Expenditure Highlights Budgetary Comparison

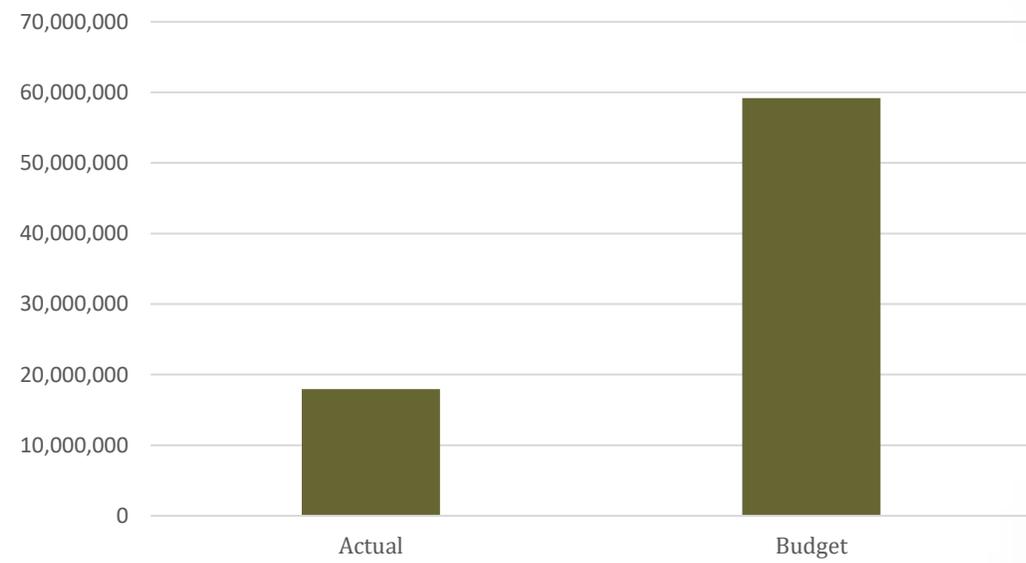
- Expenditures are 30.3% of budget.
- Non-Departmental is 57.4% of budget.
  - First half of indigent health care payment has been made
  - Entire amount of budget transfers to General Capital Projects of \$2,103,546 has already been transferred
  - General I&S transfers

# General Fund Revenues & Expenditures – Budgetary Comparison

## Revenues



## Expenditures



# General Fund Recap – Prior Year Comparison

	<b>FY26 Actual</b>	<b>FY25 Actual</b>	<b>Variance</b>	<b>% Increase</b>
Revenues	20,427,900	18,969,773	1,458,127	7.7%
Expenditures	17,942,556	18,166,448	223,892	1.2%
Net Rev./(Exp)	2,485,344	803,325	1,682,019	

- Revenues increased by 7.7%
- Expenditures decreased by 1.2%

# General Fund – Revenue Highlights Prior Year Comparison

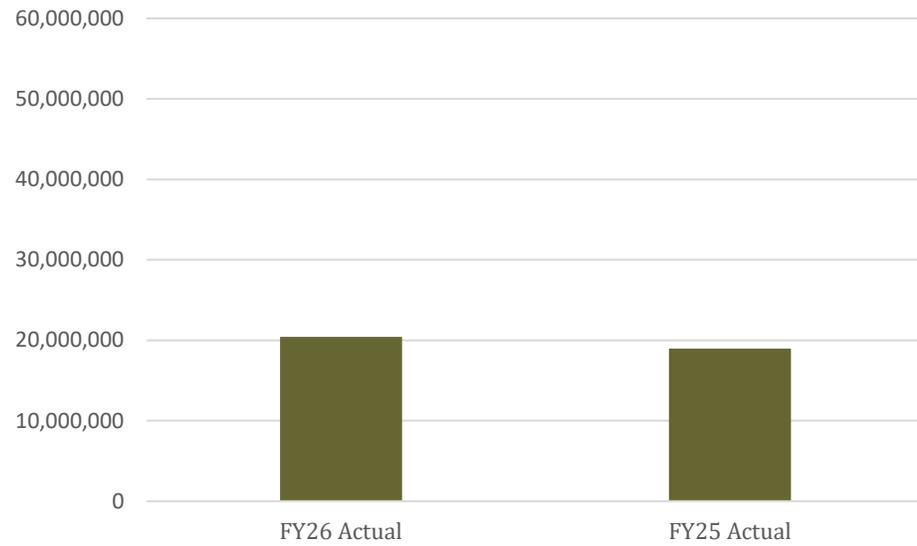
- Property Taxes are down slightly by .3%
  - The tax statements were late going out this year
- Sales Tax is up by \$1,399,239 or 36.5%
  - December, we received a large audit payment of \$1,261,219, which was an increase of 81.53%
  - Also received an audit payment in December of 2024
  - With both of these audit payments taken out, we are up for the month of December by 13.75% and for the year by 8.93%

# General Fund – Expenditure Highlights Prior Year Comparison

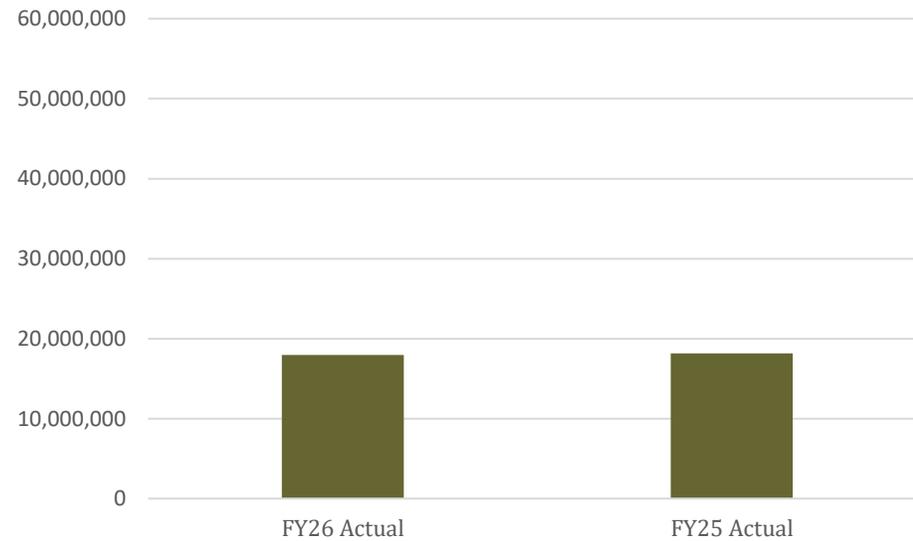
- Police Department increased by \$309,144 due to the increase in salaries and benefits
- Fire/EMS increased by \$351,179 also largely due to the increase in salaries and benefits
- Non-Departmental decreased by \$1,354,563
  - Transfers to GF Capital Projects decreased by \$1,344,217

# General Fund Revenues & Expenditures – Prior Year Comparison

## Revenues



## Expenditures



# Utility Fund Recap – Budget Comparison

	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>	<b>% of Budget</b>
Revenues	18,461,466	75,024,916	(56,563,450)	24.6%
Expenditures	19,847,993	76,977,061	57,129,068	25.8%
Net Rev/Exp	(1,386,527)	(1,952,145)	565,617	

- Revenues are 24.6% of budget
- Expenditures are 25.8% of budget
- Budgeted to use \$1,952,145 of retained earnings

# Utility Fund – Revenue Highlights Budgetary Comparison

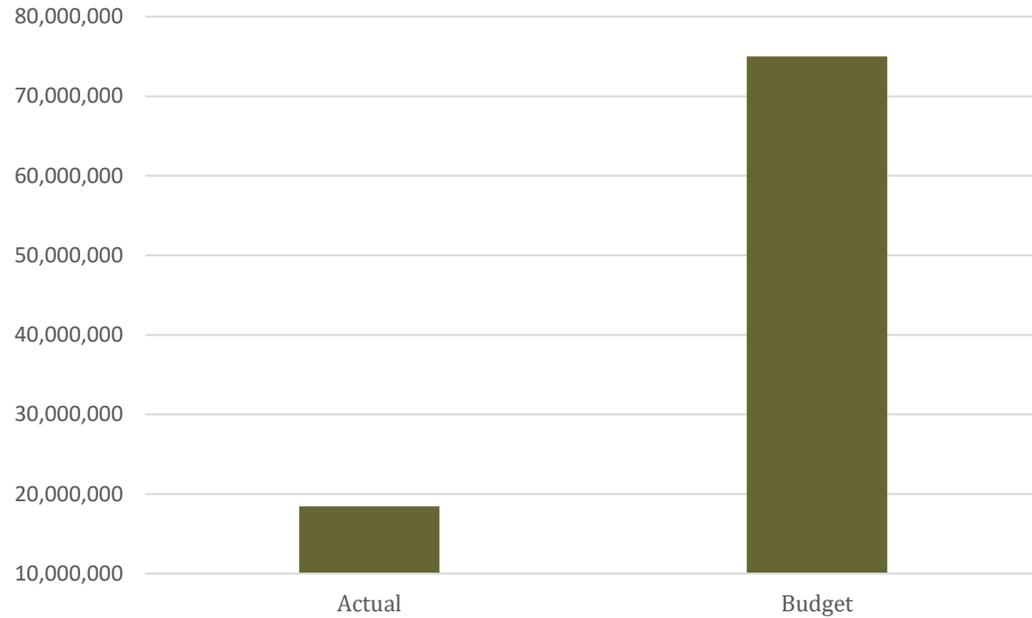
- Electric Revenue is 25.5% of budget
- Water Revenue is 22.7% of budget
- Sewer Revenue is 25.7% of budget
- Other Charges is 31.2% of budget

# Utility Fund – Expenditure Highlights Budgetary Comparison

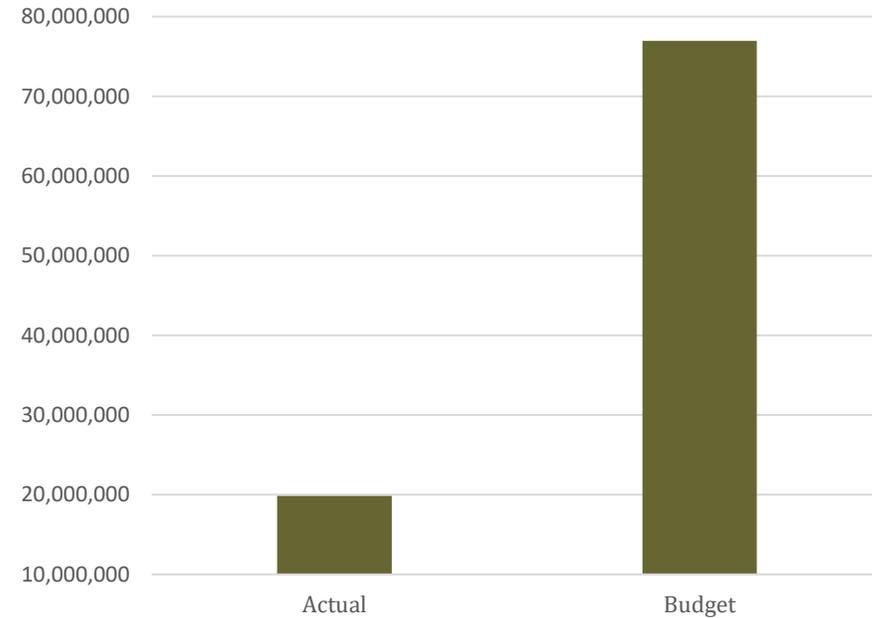
- Non-Departmental is 43% of budget
  - The entire amount of \$3,933,980 budgeted has been transferred to Utility Capital Projects

# Utility Fund Revenues & Expenditures – Budgetary Comparison

## Revenues



## Expenditures



# Utility Fund Recap – Prior Year Comparison

	<b>FY26 Actual</b>	<b>FY25 Actual</b>	<b>Variance</b>	<b>% Change</b>
Revenues	18,461,466	18,071,450	390,016	2.2%
Expenditures	19,847,993	20,666,862	818,869	4.0%
Net Rev/(Exp)	(1,386,527)	(2,595,412)	1,208,885	

- Revenues increased by 2.2%
- Expenditures decreased by 4%

# Utility Fund – Revenue Highlights Prior Year Comparison

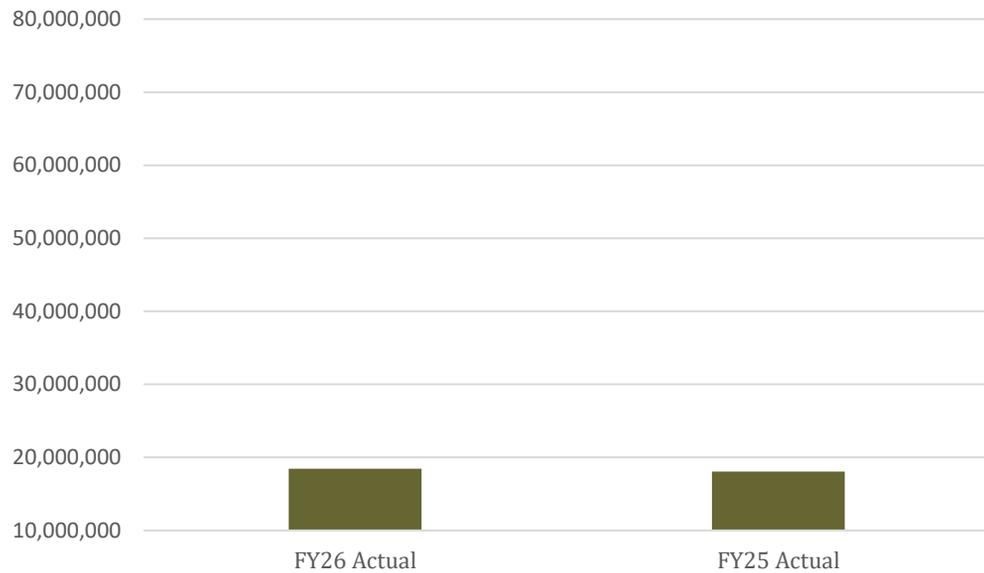
- Electric revenues are up by \$766,576 or 9%
  - Consumption has increased by 6.67%
- Water revenues are down \$485,458 or 9.3%
  - Number of customers have increased by 3.55%
  - Consumption is down by 22.5%
  - The Rio Nogales (CPS) Plant consumption was a large factor in this reduction. Their consumption decreased by 55%. Usually when this happens, their electric consumption increases.
- Sewer revenues are up \$229,721 or 6.2%
  - Number of customers have increased by 8.85%

# Utility Fund – Expenditure Highlights Prior Year Comparison

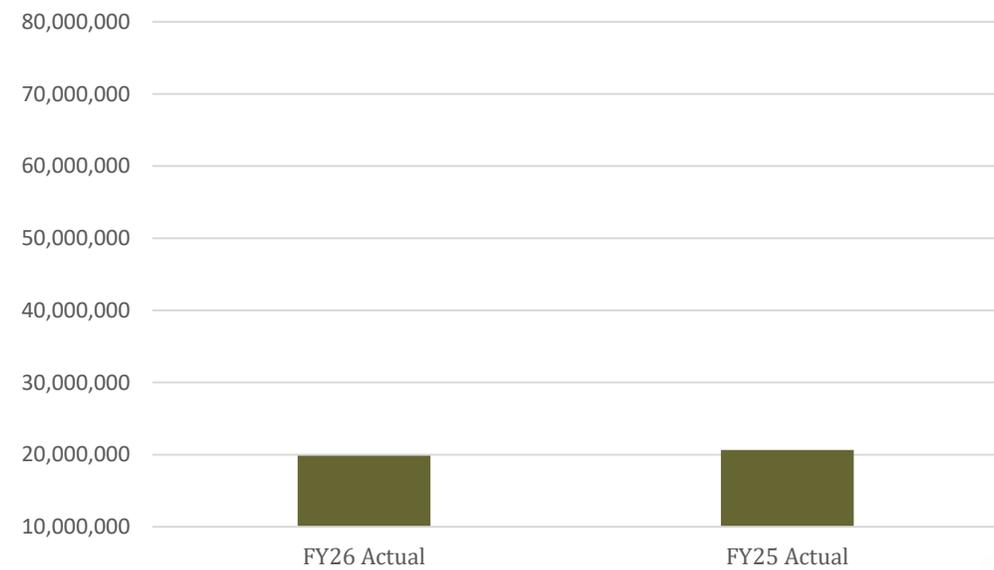
- Electric Distribution increased by \$356,855
  - Wholesale power costs have increased
- Utility Engineering is a new department
- Non-Departmental decreased by \$1,118,874
  - Transfers to Utility Capital Projects has decreased by \$1,149,403

# Utility Fund Revenues & Expenditures – Prior Year Comparison

## Revenue



## Expenditures



# Other Funds Recap – Budgetary Comparison

<b>Net Rev./(Exp.)</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance</b>
Coliseum	92,292	(13,035)	105,327
Seguin Events Complex	23,589	0	23,589

- Golf Fund is not included due to the course being closed this year
- All Departments are under budget

# Other Funds Recap – Prior Year Comparison

<b>Net Rev./(Exp.)</b>	<b>FY26</b>	<b>FY25</b>	<b>Variance</b>
Coliseum	92,292	112,358	(20,066)
Seguin Events Complex	23,589	23,603	(14)

- Coliseum net revenues have decreased by \$20,066
  - Finishing up capital projects budgeted in FY25, but not complete until this fiscal year
- Seguin Events Complex net revenues have decreased slightly by \$14

**CITY OF SEGUIN  
SALES TAX**

	Fiscal Year <u>2021</u>	Fiscal Year <u>2022</u>	Fiscal Year <u>2023</u>	Fiscal Year <u>2024</u>	Fiscal Year <u>2025</u>	Fiscal Year 2026			<u>% Change</u>	
						<u>1% City</u>	<u>1/4% City *</u>	<u>1/4% SEDC</u>		<u>Total**</u>
October	710,128	925,367	976,111	1,093,432	1,173,362	827,690	206,923	206,923	1,241,535	5.81%
November	651,845	969,137	1,021,656	1,072,243	1,115,550	790,827	197,707	197,707	1,186,241	6.34%
December	<u>864,526</u>	<u>1,109,367</u>	<u>1,134,680</u>	<u>1,285,613</u>	<u>1,545,960</u>	<u>1,870,889</u>	<u>467,722</u>	<u>467,722</u>	<u>2,806,334</u>	<u>81.53%</u>
<b>SUBTOTAL</b>	<b>2,226,499</b>	<b>3,003,871</b>	<b>3,132,447</b>	<b>3,451,288</b>	<b>3,834,872</b>	<b>3,489,407</b>	<b>872,352</b>	<b>872,352</b>	<b>5,234,110</b>	<b>36.49%</b>
February	610,462	828,748	895,923	1,044,838	986,328					
March	942,814	1,103,594	1,216,983	1,231,436	1,254,770					
April	813,394	1,046,438	1,017,905	1,163,814	1,180,234					
May	743,207	962,859	1,064,353	1,827,044	1,130,441					
June	939,469	1,087,789	1,218,514	1,208,811	1,363,060					
July	827,158	940,146	1,084,862	1,126,022	1,145,082					
August	868,756	1,015,511	1,120,956	1,202,771	1,171,048					
September	<u>1,036,178</u>	<u>1,083,247</u>	<u>1,144,404</u>	<u>1,204,434</u>	<u>1,244,442</u>					
<b>TOTAL</b>	<b>9,007,937</b>	<b>11,072,203</b>	<b>11,896,347</b>	<b>13,460,458</b>	<b>13,310,277</b>					

\* For Property Tax Reduction

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

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

**December 2025 includes a large audit collection of \$1,261,218.54.**

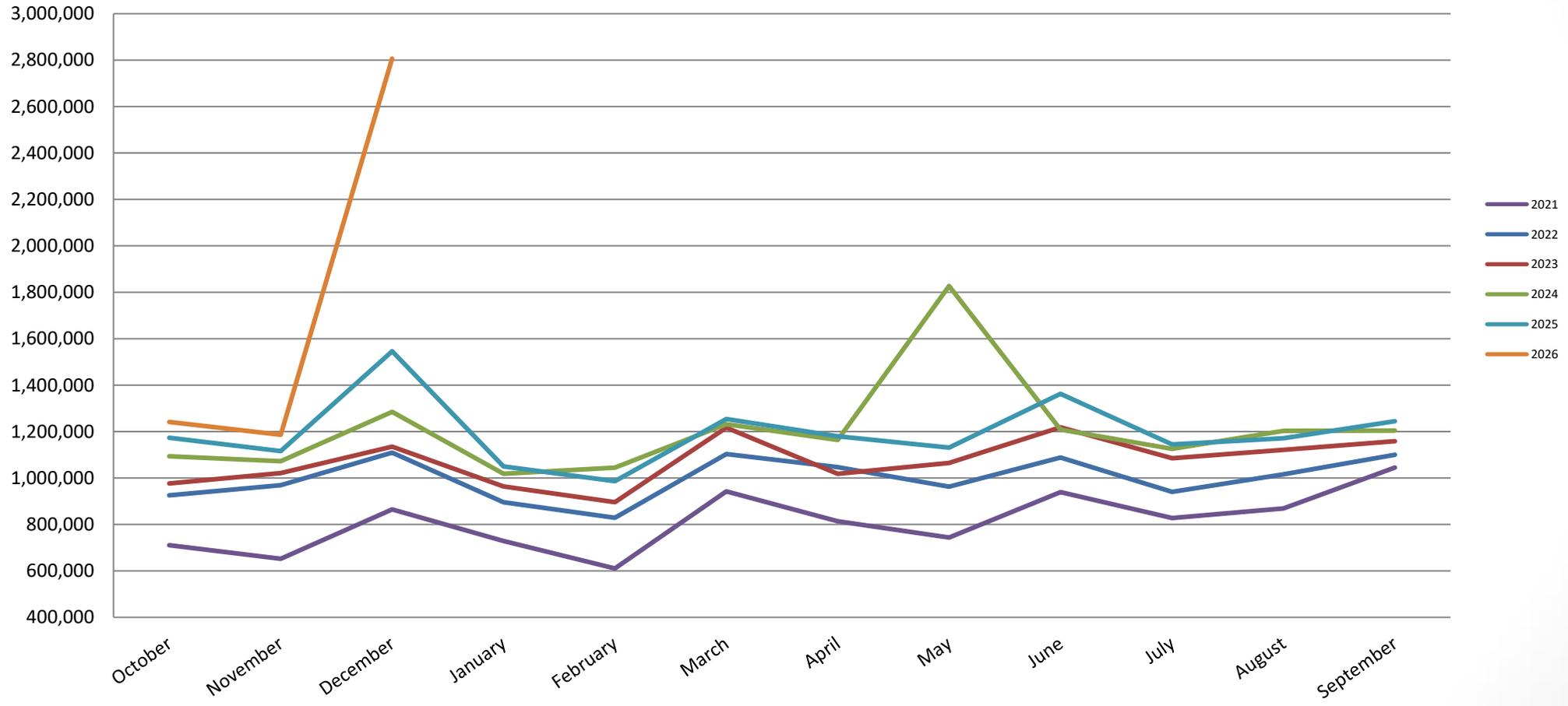
**DECEMBER SALES TAX REPORT  
FOR SURROUNDING CITIES**

<u>City</u>	<u>FY2025</u>	<u>FY2026</u>	<u>% Increase (Decrease)</u>
Seguin	1,545,960	2,806,334	81.53%
San Marcos	4,274,282	4,231,812	-0.99%
Schertz	2,207,291	7,714,738	249.51%
San Antonio	54,450,598	52,642,368	-3.32%
New Braunfels	5,235,895	5,417,067	3.46%
Austin	35,194,496	35,782,724	1.67%
Selma	1,329,110	1,109,047	-16.56%
Universal City	778,281	825,223	6.03%
Statewide	936,179,712	963,366,265	2.90%

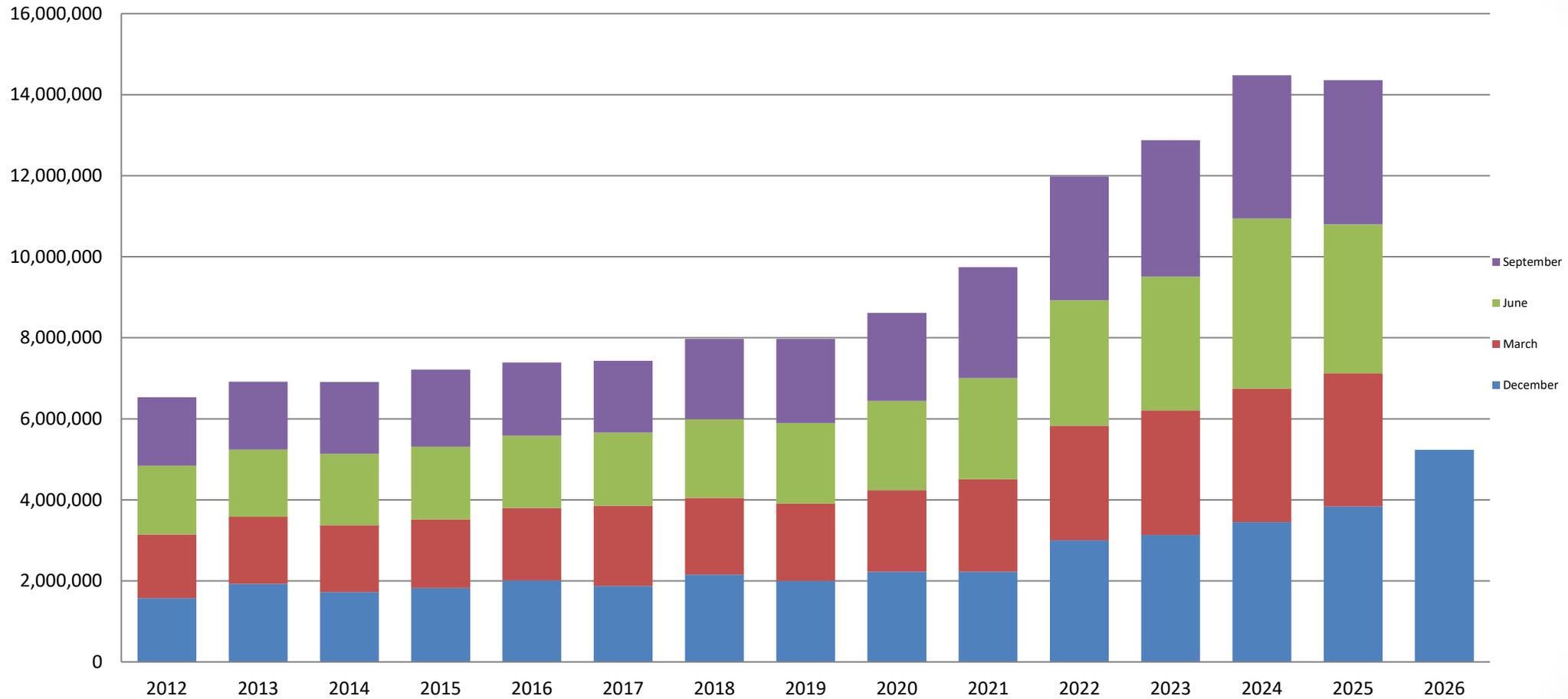
**YEAR-TO-DATE SALES TAX REPORT  
FOR SURROUNDING CITIES**

<u>City</u>	<u>FY2025</u>	<u>FY2026</u>	<u>% Increase (Decrease)</u>
Seguin	3,834,872	5,234,110	36.49%
San Marcos	10,705,959	10,893,264	1.75%
Schertz	5,490,780	20,123,359	266.49%
San Antonio	133,011,570	132,706,186	-0.23%
New Braunfels	12,736,664	13,469,098	5.75%
Austin	93,255,039	97,358,776	4.40%
Selma	2,978,560	2,666,960	-10.46%
Universal City	2,020,867	2,114,794	4.65%
Statewide	2,353,668,370	2,461,468,071	4.58%

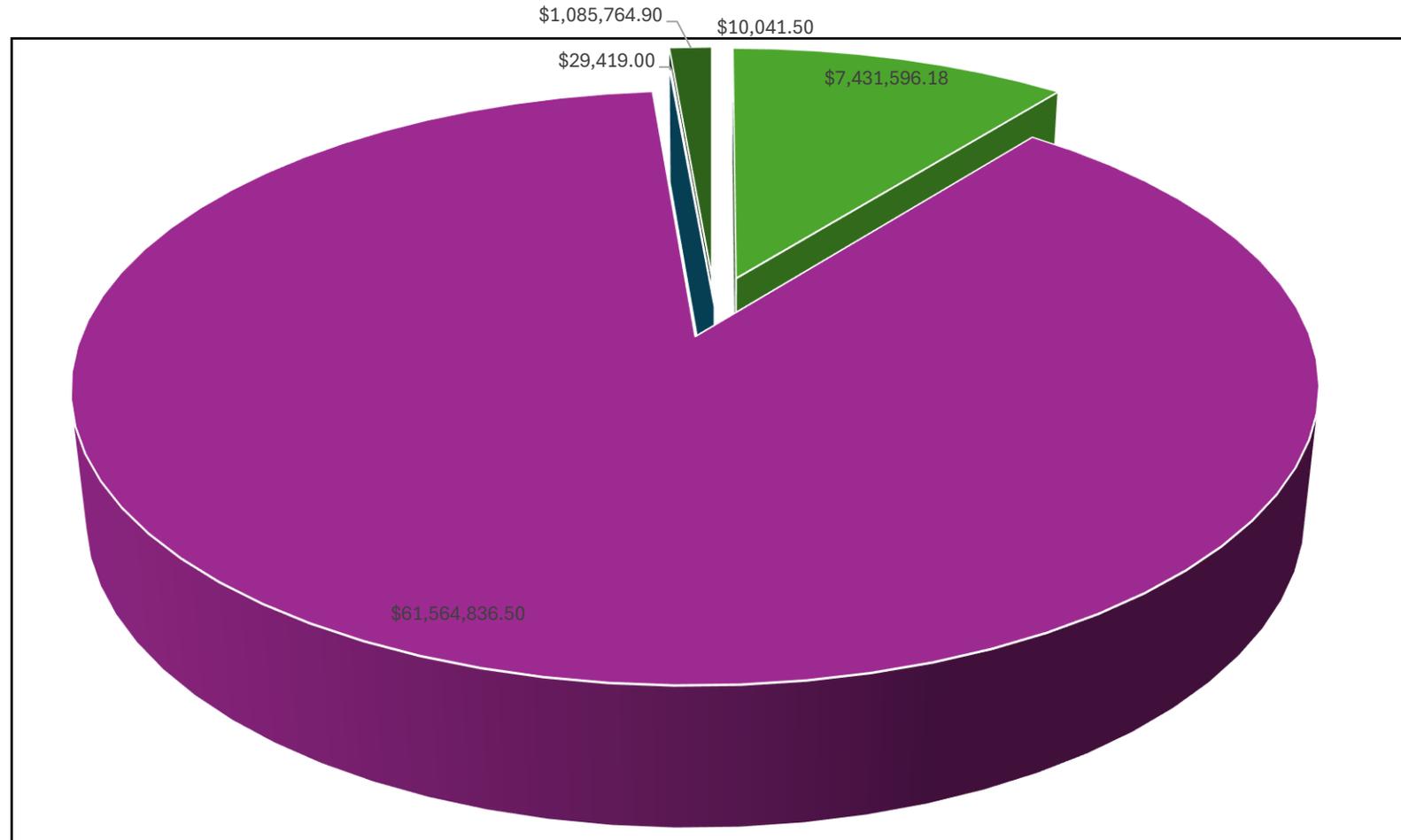
# Sales Tax Trend



## Sales Tax Trend by Quarter



# Current Grants



■ American Recovery ■ Capital Projects ■ IT ■ PD ■ Library

	<b>FY26 Actual</b>	<b>FY25 Actual</b>	<b>Variance</b>
HOT Revenue	448,870	498,580	(49,710)