City of Seguin
Proposed Budget
Fiscal Year 2026-27

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,209,473, which is a 5.77 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $1,076,830.

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SEGUIN TEXAS

It's real.

TO: Mayor Donna Dodgen
Mayor Pro Tem Monica Napier
City Councilman Jim Lievens
City Councilman John Carlsson
City Councilman Paul Gaytan
City Councilman Joe Rea
City Councilman Jason Biesenbach
City Councilman Bill Keller
City Councilman David Eveld

FROM: Steve Parker, City Manager

SUBJECT: FY 2026-27 Budget

DATE: August 12, 2026

On behalf of the City staff, I present the 2026-27 Budgets for the City of Seguin. The annual budgets are presented to provide a comprehensive review of the City's operations and services during the new fiscal year beginning on October 1, 2026.

In presenting the Budget Report, I wish to recognize the Assistant City Managers Tim Howe and Melissa Reynolds, Finance Director Susan Caddell, Assistant Director of Finance Tracy Stephens, Human Resources Director Kristy Lehnert, and all of the other City Directors for their contributions to the development of the FY2027 Budgets. Each Director prepared the budgets for their individual departments, and established priorities for their departments. Ms. Caddell and Ms. Stephens contributed many hours in the review of all city departments and provided input on ways to balance the operating expenses within the available financial resources.

Each year's budget process offers unique challenges in presenting a balanced budget that maintains the City's current level of services, along with service enhancements, with the least impact possible on our citizens through taxes, fees, and utility rates. The specific budgets are presented in detail for your review.

Review of FY2026 Budgets

Overall, the FY2025 General Fund expenditures are estimated to be slightly higher than budgeted appropriations. The projected expenditures are $57,312,403 which is $16,072 above budgeted expenditures.

FY2026 General Fund revenues are projected to be $61,658,407, which is $4,350,101 above the budgeted revenues. Sales Tax revenue is projected to be $2,960,570 higher than budgeted. We received several large audit payments this fiscal year. Interest revenue is expected to finish $500,414 higher than anticipated. Refuse Collection is projected to be $200,000 higher than budgeted. Miscellaneous Violations is projected to be $25,000 higher than budgeted.

The General Fund is projected to end FY2026 with a positive estimated cash balance of $4,346,004.

FY2026 Utility Fund revenues are estimated at $76,028,004, which is $1,003,088 more than the budgeted revenues. Electric revenues are projected to exceed budget by $132,640. Water revenues are projected to exceed budget by $381,009 and sewer revenues are projected to exceed budget by $1,158,925. The projected FY2026 Utility Fund expenditures are estimated at $75,339,192, which is $314,276 above budget. ROW User Fees are expected to be $98,962 due to an increase in revenue. The Utility Fund is projected to complete FY2026 with an estimated positive cash balance of $688,812.

FY2027 General Fund Revenues

When compared to FY2026 budget, the projected FY2027 General Fund Revenues show an increase of $3,427,251, which represents an increase of 6%. Specific increases relating to the FY2027 revenues are presented below:

(1)	Property Tax Based on an increase in the no-new-revenue rate and an increase in the tax rate above that rate	$1,270,000
(2)	Sales Tax Based upon tax on residential utilities and historical increases	$618,144
(3)	ROW User Fees Based upon electric, water and sewer revenues	$793,863
(4)	Refuse Collection Based upon increased number of customers and increase in rate	$345,000

The increase in property tax revenue as mentioned above is due to several factors. While the City's certified net taxable value has decreased from $4,751,258,060 to a certified taxable value of $4,601,548,888, there is still a value of $268,004,68 under protest. When the certified

values based upon what the taxpayers' opinion of their values are. This value is $233,642,156. When added to the certified values, the estimated value is $4,835,191,044, which is an increase of $83,932,984 or 1.4%. Of the total taxable value, $202,137,067 is attributed to new values. In FY26, a large taxpayer was included in the City's taxable values with a value of over $100 million. This year, that taxpayer is not included in the values because they were deemed to be part of the county valuation and not the City's valuation by the Appraisal District. The average taxable value of a home has decreased slightly from $252,202 in FY26 to $241,696 in FY27. This year's no new revenue tax rate is $.5200, which is $.0065 above the current tax rate of $.5135. The City's debt service payments attributed to the tax rate is $13,530,425. This is an increase of $2,112,084 from FY26 debt service payments. Similar to last year, staff is recommending using $2,496,216 of roadway impact fees to help buy down the debt service portion of the tax rate. To help buy down this rate more, staff is recommending using $888,414 from stormwater utility rates and $200,000 from golf revenues. This will allow us to stay closer to the no new revenues rate. Staff is also recommending increasing the current rate slightly above the no new revenue rate of $.5200 to $.5294 which is an increase of $.0094. This is above the current tax rate of $.5135 by $.0159. This will allow for the addition of much needed positions throughout the City including three firefighters and one police officer. This will be explained in more detail later in the letter.

FY 2027 General Fund Expenditures

Proposed FY2027 expenditures increased by $3,439,226, or 6% when compared to FY2026 budget. Costs for personnel and benefits represent 67.8% of the total General Fund expenditures.

Some of the notable increases in expenditures include:

(1) Salaries and benefits This includes a 3% cost of living increase effective in January 2027 and a 15% increase in health insurance. It also includes the addition of key positions addressed later in the letter	$3,046,590
(2) Transfers to General I&S Fund Due to increased debt payment from the issuance of 2026 Certificates of Obligation Bonds	$316,760
(3) Indigent Health Care This represents an increase of 6% from FY26 budget	$172,167

During the budget process, a concerted effort was made by all departments to minimize any increases in their operational budgets. Exceptions to this were fuel, contractual increases, or significant changes in a department's operations.

FY2027 Utility Fund Revenue

Projected FY2027 revenues show an increase of $5,356,525 when compared to FY2026, a 7.1% increase.

(1) Electric Revenue $2,155,295
Due to rate adjustments from the updated electric rate study and increased consumption

(2) Water Revenue $1,489,126
Due to rate adjustments from the updated water rate study and the increase in the number of customers

(3) Sewer Revenue $1,397,805
Due to rate adjustments from the updated sewer rate study and the increase in the number of customers

FY 2027 Utility Fund Expenditures

Proposed Utility Fund expenditures are projected to increase by $5,356,525. Costs for personnel and benefits represent 24.9% of the proposed increase in Utility Fund expenditures.

Notable increases in expenditures include:

(1) Salaries and benefits $1,914,324
This includes a 3% cost of living increase effective in January 2027 and a 15% increase in health insurance. It also includes the addition of key positions addressed later in the letter

(2) Indirect Cost Allocation $1,000,000

(3) Wholesale Power $883,658
Due to increase in consumption and electric revenue

(4) ROW User Fees $694,901
Based upon the increase in electric, water and sewer revenue

(5) Water Purchased $599,000
Due to an increase in the rates charged by SSLGC

Personnel

This year's proposed budget includes a 3% cost of living increase for all employees effective the first full pay period in January 2027 and then a few market salary adjustments in the Fire Department for our Firefighter/Paramedic positions and then in the Police Department for our Telecommunication Operator positions effective the first full pay period in October 2026. Due to the continued challenges from our economy with inflation costs and very competitive hiring market, the annual cost of the proposed cost of living increase and salary adjustments are $1,132,321 from the General Fund and $576,215 from the Utility Fund. It should be noted that the consumer price index for salaries was 3.2% in Texas for this past year.

Our cost-of-living adjustment each year continues to aid the City in different ways, which includes maintaining our classification and compensation system, assisting in remaining competitive when recruiting new personnel, and assisting with keeping our current personnel salaries competitive in a very competitive market. In addition, funding is also included for our merit program which would provide an employee with outstanding performance a 2.5% increase. Our staffing levels continue to be lean, however the level of service provided to our growing community by this staff is clearly outstanding therefore we need to continue to fund these two pay incentives.

Our required contribution rate to the Texas Municipal Retirement System (TMRS) has decreased ever so slightly from the current budgeted amount of 21.99% of gross payroll to 21.16% of gross payroll.

To address the growth demands within our City both internally and externally, and to maintain and improve service levels, the following additional personnel are proposed in the FY2027 budget.

In the **General Fund**, the salary and benefits costs associated with these additions include the following:

In the City Attorney's Office, the request to fund one full-time Assistant City Attorney position in January 2027 is included in this year's budget. This position will be responsible for assisting the City Attorney in reviewing and drafting contracts, ordinances, resolutions and many other duties including taking over the responsibilities of the Municipal Prosecutor which is now contracted out. The General Fund's portion for this request is $48,983.79.

The request to add an intern in Capital Projects and Engineering is also funded in this year's budget. The duties of this intern will consist of collecting data via desktop and field surveys within the City's right-of-way. This collection of data will then help develop the inventory related to Phase 1 of the City's ADA
Transition plan and MS4 needs for compliance with the Storm Water Master Plan. The cost of adding this position mid-year is $2,763.32 to the General Fund.

The request to add an Administrative Assistant position to our Facilities Department mid-year is also included in this year's budget. This Administrative Assistant position will help the Facilities Department with requisitions, contracts, proposals, invoices, and reports, allowing the department's leadership to spend more time in the field to assist with getting new projects up and running. The General Fund's portion for this request is $17,331.13.

Another request that is funded in June in this year's budget in the Fire Department is the addition of a Community Paramedic. This position will help connect patients with the most appropriate healthcare resources and services. This proactive approach is intended to improve patient outcomes while reducing unnecessary utilization of emergency medical transport services and alleviating demand on the local hospital emergency department. Adding this position is a cost of $42,427.66 to the General Fund.

Three additional Firefighter/Paramedic positions are funded in January 2027 in this year's budget for the Fire Department. Adding these additional staff members will support the

staffing of a fourth advanced life support (ALS) medic unit. Current call volume and service demands have reached the operational capacity of our existing three medic units, necessitating the addition of a fourth unit to maintain effective emergency medical response. Adding these three positions is a cost of $256,905.41t to the General Fund.

Another request in this year's budget that is funded in the Information Technology Department is the upgrade of the GIS Manager position to Assistant Chief Information Officer. This position would assist the Chief Information Officer in planning, organizing and directing the functions of the Information Technology Department for the entire City organization. For this budget year, upgrading this position has a cost to the General Fund of $911.03.

Also funded in the Information Technology Department are two interns. One intern would support the IT operations with handling front-line responsibilities which include phone support, ticket intake, password resets, and first-contact resolution for low-complexity staff issues. The other intern would support GIS operations with asset collection and data entry for a Real Property Management Platform. The General Fund's portion for this request is $3,894.67.

Next the funding for a part-time position in Main Street/Destination Seguin is also funded again in this year's budget. A Visitor Center Administrative Technician would assist this area with the daily operations of the Visitor Center which would then free up current staff to focus on other projects. Some of the duties this position would be responsible for include greeting and welcoming visitors, taking phone calls, and being available to assist Main Street on its different projects. The General Fund's portion for this request is $8,866.20. This would also create more flexibility into when the Visitor Center is open for business.

For Planning and Codes, the request to add one certification pay for Historic Preservation to one current position in this department is requested in this year's budget. The cost to the General Fund to fund this request is $842.66.

In the Police Department, to maintain the level of service our citizens of Seguin have come to expect from the Seguin Police Department, two additional full-time Police Officer positions are funded with one in January and another one in June in this year's budget at a cost of $152,952.12 to the General Fund. The growth in the city, especially the new housing developments, will require the Police Department to increase staffing each year. The population increase due to the new subdivisions will bring a significant increase in motor vehicle traffic volume including traffic collisions and routine calls.

Another request that is funded mid-year in this budget for the Police Department is an additional Police Records Clerk position. The addition of one Police Records Clerk would help assist with timely processing of police reports, prosecution packets, digital evidence requests, and public information requests while improving organization efficiency and customer service. The cost to the General Fund for this request is $33,237.52.

Also requested again in this budget for the Police Department is the funding of our lateral program. This program's purpose is to attract talented Police Officers from other entities and bring that talent/experience to our City. Having experienced Police Officers in our organization is a challenge that we as well as other agencies are facing. The funding for this program will come from salary savings that may occur in the Police Department during this budget cycle.

For Public Works, the request to upgrade one Equipment Operator II position to a Senior Equipment Operator position in the Right of Way Maintenance division is requested in this year's budget. Having a Senior Equipment Operator in this division would improve operational continuity, establish a clearer chain of leadership, and strengthen the organizational structure within the division. The cost to the General Fund for this upgrade is $12,363.05.

The last request from the General Fund for this budget is to fund a new Tech 1/Installer position in Vehicle Maintenance. This position would support the expansion of in-house vehicle upfitting operations and improve overall efficiency within the fleet maintenance program. Funding this position is anticipated to be cost neutral to the budget by allowing fleet operations to perform vehicle upfitting services internally rather than utilizing outside vendors and contractors. The cost to the General Fund for this position is $18,535.52.

In the **Utility Fund**, the salary and benefits costs associated with these additions include the following:

In the City Attorney's Office, the request to fund one full-time Assistant City Attorney position in January 2027 is included in this year's budget. This position will be responsible for assisting the City Attorney in reviewing and drafting contracts, ordinances, resolutions and many other duties. The Utility Fund's portion for this request is $146,951.37.

The request to add an intern in Capital Projects and Engineering is also funded in this year's budget. The duties of this intern will consist of collecting data via desktop and field surveys within the City's right-of-way. This collection of data will then help develop the inventory related to Phase 1 of the City's ADA Transition plan and MS4 needs for compliance with the Storm Water Master Plan. The cost of adding this position mid-year is $2,763.32 to the Utility Fund.

The request to add an Administrative Assistant position to our Facilities Department mid-year is also included in this year's budget. This Administrative Assistant position will help the Facilities Department with requisitions, contracts, proposals, invoices, and reports, allowing the department's leadership to spend more time in the field to assist with getting new projects up and running. The Utilities Fund's portion for this request is $17,331.13.

Also requested in this year's budget for the Facilities Department is to add one full-time Service Worker position mid-year. This position will assist our current crew in cleaning our facilities, work events/setups at our different facilities and many other duties. The Utilities Fund's portion for this request is $30,709.98.

For Human Resources, the request to add back the Assistant Director position in January 2027 for this department is requested in this year's budget. This position was realigned at the retirement of the last Assistant Director back in 2017. Just reviewing the full-time positions within the City itself the number of full-time positions has grown from 374 positions in 2017 to currently 527 positions, which is a 41% increase. This position would assist the Human Resources Department with both managing the Human Resource Department team and in all

areas of employment which may include hiring, payroll, personnel issues, and Workman's Compensation. The Utilities Fund's portion for this request is $135,466.64.

Another request in this year's budget that is funded in the Information Technology Department is the upgrade of the GIS Manager position to Assistant Chief Information Officer. This position would assist the Chief Information Officer in planning, organizing and directing the functions of the Information Technology Department for the entire City organization. For this budget year, upgrading this position has a cost to the Utility Fund of $911.03.

Also funded in the Information Technology Department are two interns. One intern would support the IT operations with handling front-line responsibilities which include phone support, ticket intake, password resets, and first-contact resolution for low-complexity staff issues. The other intern would support GIS operations with asset collection and data entry for a Real Property Management Platform. The General Fund's portion for this request is $3,894.67.

In the Water/Wastewater Department, in this year's budget, the request is to add three positions which include one Utility Technician I, one Utility Technician III mid-year, and then a Water/Wastewater Superintendent. The City has increased its customer base by 2,000.00 customers in the first quarter of 2026 alone and this growth represents a doubling of our current service area. Adding these key positions would help mitigate the added service calls and issues and provide adequate support for our larger customer base. The cost of adding these three positions is $259,488.76 to the Utility Fund.

Next funding for a Senior Utility Systems Analyst position mid-year in the Utility Services Department is also requested in this year's budget. Historically, the City's utility systems operated independently, however today the Smart Grid Team is transforming this siloed system into a fully integrated utility platform where systems continuously exchange real-time data, or an Outage Management System. The OMS is now the City's most interconnected and dependency-heavy system, which requires advanced technical expertise to maintain and support, which would be this position. The funding for this position to be added mid-year is $60,605.97 from the Utility Fund.

The request to add one Customer Service Representative position to the Utility Billing Department is requested in this year's budget. This position would directly support our growing customer base and help ensure that the Utility Billing Department continues to operate efficiently while maintaining the high level of service expected from our department. The funding for this position to be added is $71,084.92 from the Utility Fund.

For the Utilities Services Department the request to fund a Utilities Service Field Supervisor is requested in this year's budget. The addition of this position is essential for enhancing field oversight, operational efficiency, employee accountability, safety and compliance, and customer service response times. As workloads increase and operational demands expand, dedicated field leadership is necessary to support daily operations. The cost to the Utility Fund for this position is $127,499.09.

The last request from the Utility Fund for this budget is to fund a new Tech 1/Installer position in Vehicle Maintenance. This position would support the expansion of in-house vehicle upfitting operations and improve overall efficiency within the fleet maintenance program.

Funding this position is anticipated to be cost neutral to the budget by allowing fleet operations to perform vehicle upfitting services internally rather than utilizing outside vendors and contractors. The cost to the Utility Fund for this position is $18,535.52.

In the **Destination Seguin Fund**, the salary and benefits costs associated with these additions include the following:

The funding for a part-time position in Main Street/Destination Seguin is also funded again in this year's budget. A Visitor Center Administrative Technician would assist this area with the daily operations of the Visitor Center which would then free up current staff to focus on other projects. Some of the duties this position would be responsible for include greeting and welcoming visitors, taking phone calls, and being available to assist Main Street on its different projects. The Destination Seguin Fund's portion for this request is $8,866.20.

In the **Stormwater Drainage Utility Fund**, the salary and benefits costs associated with these additions include the following:

The funding of two positions, which include one Equipment I Operator position and one Senior Heavy Equipment Operator position, is funded in this year's budget. As the Stormwater program continues to expand so do operations and maintenance activities. There is a growing need for these positions to help assist with equipment operations and field activities. The cost to the Stormwater Drainage Utility Fund for these two positions is $154,832.11.

In the **Golf Fund**, the salary and benefits costs associated with these additions include the following:

The funding of a Golf Superintendent position is funded for the last quarter of 2027 in this year's budget. This position will assist with the upkeep and maintenance of the grounds at our new Golf Course. Also funded in this year's budget from the Golf Fund will be the retirement leave payouts for possibly two employees. The cost to the Golf Fund for these three requests is $71,152.64.

In the **Sebastopol Fund**, the salary and benefits costs associated with these additions include the following:

Funded in this year's budget from the Sebastopol Fund will be the retirement leave payout of the one employee. The cost to the Sebastopol Fund for this request is $1,460.32.

Emergency Fund

The Emergency Fund is used for emergency situations. It has been utilized in recent years for flood and wind damage and recovery. It was also used during the COVID pandemic and well as during Storm Uri. Our goal has been to maintain at least $2,000,000 in the fund balance. The projected balance for the Emergency Fund on September 30, 2026 is $2,476,715.

Capital Improvement Projects

The proposed General Fund Capital Improvement and Capital Equipment budget includes the following projects/equipment that are proposed to be funded through the issuance of Certificates of Obligation:

Aerial Truck $2,500,000
This engine is to replace one of the 2017 pumpers. Due to the expected number of multi-story buildings being built, ISO will require the addition of another aerial device.

Fleet Building Purchase and Renovation $1,500,000
This project will fund the purchase of approximately 11,000 square feet of space and possible renovations for a new fleet shop. This project positions the city to meet the fleet service needs for the next 15-20 years.

Fire Administration Building $2,000,000

Fire Administration has outgrown its space. The administration is currently working out of multiple facilities. In order to be more efficient and better serve the community, there is a need for all divisions to be at the same location.

FM78 & Huber Traffic Signal $500,000
City's portion of responsibility in partnership with development that will trigger a traffic signal at FM 78 (North New Braunfels) and Huber/Fleming.

SH123 & Strempel Traffic Signal $700,000
City's portion of responsibility in partnership with TxDOT for a traffic signal at SH 123 and Strempel.

Strempel Road Extension $6,000,000
This project is AAMPO awarded through STBG funding and consists of a 4-lane urban collector street and 12' shared use path for multi-modal connectivity. The curbed street with raised median will extend Strempel Road, A City MTP roadway, from Rudeloff Road to N. Austin Street (BS 123 B). This Project will improve access/ provide alternative routes for residents who reside, work, and travel through Seguin north of IH 10. This is a Seguin's Master Thoroughfare Plan Project that bisects emerging residential and commercial areas. Once completed, the road will provide alternative routes and allow for multi-mobility for those who travel through the irregular and congested intersection of SH123 and BS123B and improve the level of service in this area of town. The route should also improve access to IH 10 west of BS123 B through connection of North Guadalupe Street to IH 10 WBFL and frontage lanes, which may ultimately reduce delays experienced at the controlled TxDOT intersections.

SH46 & US90 Sidewalks and SUP $600,000
This project is AAMPO Transportation Alternatives funded. The proposed project will construct a 12-ft wide SUP along the east side of SH 46 from B&B Road to US 90 in Seguin. Additionally, 6-ft wide sidewalks are proposed on US 90 and US 90 Alternate as well as connection through Seguin ISD property.

Huber Road (North– Walnut Springs to Cordova) $500,000
This project consists of a 3-lane urban collector street and 12' shared use path for multi-modal connectivity. The improvements will extend development street widening at Rudeloff through to Cordova, A City MTP roadway. This Project will improve access/ provide alternative routes for residents who reside, work, and travel through Seguin north of IH 10. This is a Seguin's Master Thoroughfare Plan Project that bisects emerging residential and commercial areas.

SS4A Implementation Project $3,000,000
Comprehensive Safety Action Plan project, GRANT eligible with FHWA for SS4A project

Rehab Streets (Zipper Projects) $1,500,000
This project provides funding for the rehabilitation of streets identified through the City's Pavement Condition Index (PCI) program, ensuring investments are directed to the roadways in greatest need. The program also includes reconstruction of adjacent sidewalk curb ramps as necessary to achieve ADA compliance and restriping of pavement markings following completion of paving activities. These improvements will extend pavement life, enhance safety and accessibility, and preserve the City's transportation infrastructure.

The total amount recommended to be funded from 2027 Certificates of Obligations is $18,800,000 not including contingency funding.

Some of the additional General Fund capital improvement projects within this proposed budget include:

Public Works Warehouse New Roof $350,000
The public works warehouse roof is well past its useable life. We have patched it where the roof was leaking over the newly constructed offices but that is only a bandaid. Replacement of the roof is necessary to protect the new offices as well as the contents in the warehouse area of the facility. PVC roof will come with a 20 yr. warranty.

Temporary Fire Station $300,000
A temporary fire station will provide critical coverage and improve emergency response capabilities while long-term station planning, and construction efforts are underway

Signal Inventory & Operational Needs Study $150,000
In preparation of future TxDOT turnback program and requirement for the City of Seguin to take on the responsibility of operation of all signal infrastructure currently maintained by TxDOT.

Transportation & Master Mobility Plan $350,000
Preliminary Engineering and/or schematic development funding of various Thoroughfare projects.

CIP Long Range Planning $250,000
Potential update to Stormwater Utility Fee along with development of a long range, broader outlook Capital Improvement Plan to consider all plans (SS4A, Crash Heat Map, Thoroughfare, Drainage Masterplan, etc) and create a balanced 5 - 1 0 year CIP to allow for easier annual planning.

Geronimo Creek Watershed Plan $300,000
Coordination between Geronimo Creek Watershed Protection Plan, trail connectivity, and natural conservation areas (including potential debris removal). Project will develop a plan for trail connectivity while preserving natural riparian areas.

Roadway Impact Fee Study Update $350,000
Roadway Impact Fees are due to be re-evaluated per state statute and are necessary given new thoroughfare plan updates and rate of growth.

Refurbish Playground & Splash Pad at Park West $375,000
The existing 10-year-old playground artificial turf fall zone safety surfacing has been well used and is now showing signs of deterioration as the life expectancy of artificial turf is approximately 10 years. The turf will be replaced with a rubberized protective fall zone safety surfacing similar to the City's other playgrounds. In addition, some of the splashpad water features need to be replaced or painted as all features are discolored.

Kayak/Canoe Launch/Dock at Starcke Park East (Master Plan) $95,000
In the 2020 Parks, Recreation, Open Space and Trails Master Plan, improving Guadalupe River access in Max Starcke Park was identified by the community as a priority need. A master plan is needed to determine community needs and preferences for public access to the Guadalupe River.

Citywide Access Control Refresh $101,500
This is year one of a three-year proposed effort to upgrade the City's decade old access control system.

Facilities Improvements/Renovations $50,000
This project is set up to fund projects that come up throughout the year as needed but not planned. This project will also be a place where I will move leftover money from other projects to, to fund future projects.

The proposed Utility Fund Capital Improvement projects includes the following projects that are proposed to be funded through the issuance of Revenue Bonds:

Rebuild San Antonio St from Guadalupe to Prexy $450,000
Rebuild Line and upgrade poles on San Antonio St from Guadalupe east to Prexy Dr. approximately 3700ft. This has been identified on our System Study to keep up with the demand and for reliability.

Rebuild SW10 from Legget/Jefferson to Nelda $450,000
Rebuild SW 10 from Leggett and Jefferson to Nelda St. This has been identified on our System Study to keep up with the demand and for reliability.

Various Water & Wastewater Upgrades due to Street Improvements $4,730,000
Existing water and wastewater infrastructure to be replaced on various streets throughout the city ahead of proposed street improvements.

24-inch Geronimo Creek Interceptor (Construction) $7,000,000
This project replaces the existing 18-inch Geronimo Creek Interceptor with a new 24-inch line from I-10 to near US-90. This project increases capacity in the Geronimo Creek Interceptor to serve planned developments.

Caterpillar Lift Station and Gravity Main (Construction) $10,000,000
This project increases firm capacity of the lift station and replaces the existing 10-inch gravity main along C H Matthies Jr with a new 24-inch line from I-10 to Walnut Creek. This project is triggered by future projected peak flows greater than the current lift station capacity. Ad additional $13,000,000 is coming from previous bond issue project savings.

30" SH-46 Western Transmission Main (Construction) $26,000,000
This project involves construction of a new 30-inch transmission line along SH-46, from the Starcke Water Treatment Plant to a new western booster station. This project is primarily intended to serve as a surface water transmission line to increase the available surface water capacity from the Surface Water Pump Station to the western booster station.

Bowie St $1,800,000
This project involves pipebursting existing water and sewer mains and looping a proposed water main to Camp St

Esher– 12-inch Wastewater $400,000
This project will install approximately 750 linear feet of 12-inch PVC sanitary sewer main along SH-123 and the Esher LTD Property (PID 54937). This will include approximately 100 linear feet of 24-inch pipe encasement for the existing 12-inch PVC water main located within the ROW pavement section of future Rudeloff Road.

Kingsbury EST- SCADA & Electrical Upgrades $350,000

Nelda Street Drainage Improvements-SWUF $3,682,595
Drainage Area Master Plan Risk area K; Homes along Nelda and Elsik are at risk for flooding during the 25-yr storm, Various improvements will be evaluated for the most cost effective and beneficial solution.

Drainage Project: Olive Street – SWUF $500,000
This project was recommended by Drainage Master Plan; The geometry of the 5-legged intersection of Olive Street, Mountain Street, and Heideke Street does not meet the City's design criteria for street spacing. Project solutions for Risk Area C will be evaluated for the most cost effective and beneficial solution.

The total amount recommended to be funded from 2027 Utility Revenue Bonds is $55,362,595, not including contingency.

Additional Utility Fund capital improvement projects within this proposed budget include:

Strategic Water Supply Review $75,000
This is for the annual review of the City's water portfolio in response to projected demands to ensure the City has adequate water supply for the future.

CIP Review / Update $100,000

Citywide Access Control Refresh $173,500
This is year one of a three-year proposed effort to upgrade the City's decade old access control system.

Small Business Improvement Grant $100,000
To continue the grant program for the small businesses in our community. This program has been very successful.

Facilities Improvements/Renovations $50,000
This project is set up to fund projects that come up throughout the year as needed but not planned. This project will also be a place where I will move leftover money from other projects to, to fund future projects.

Capital Equipment

General Fund and Utility Fund operations both have vehicles, equipment, and technology that are in need of replacement as part of a regular replacement program. In an effort to continue this program, $1,841,720 is proposed for capital equipment in the General Fund and $617,412 in the Utility Fund. Funding for this equipment is from favorable fund balances from current and prior years and estimated year end fund balances, and in several cases lease-purchase arrangements are being utilized.

Conclusion

The presented proposed FY2027 Budget represents a balanced budget that will enable the City of Seguin to continue to provide quality services to its citizens. In addition to continuing these services to our customers, our citizens will enjoy the many benefits of the many capital improvement projects that are underway and planned for FY2027.

Staff will be available to address questions that Council Members may have at our meetings. As well, please feel free to contact Susan Caddell, Director of Finance, Tim Howe, Assistant City Manager, Melissa Reynolds, Assistant City Manager, or myself if you have any questions.

BUDGET

SUMMARIES

2026/27 ANNUAL BUDGET SUMMARY OF ALL FUNDS

	2024/25 ACTUAL	2025/26 BUDGET	9/30/2026 ESTIMATES	2026/27 BUDGET
General Fund	53,444,739	57,296,331	57,312,403	60,699,467
Utility Fund	87,411,891	75,024,916	75,339,192	80,381,441
Coliseum Fund	306,470	413,100	398,465	319,304
Aquatic Center Fund	158,089	181,934	179,834	191,044
Seguin Events Complex Fund	185,742	158,327	172,172	150,766
Golf Course Fund	752,923	1,394,298	525,797	1,487,173
Stormwater Drainage Utility Fund	1,047,855	1,180,496	1,085,901	1,332,100
Sebastopol House Fund	84,796	101,134	94,378	94,523
Destination Seguin Fund	550,073	414,391	438,511	504,050
Subtotal Operating	**$ 143,942,578**	**$ 136,164,927**	**$ 135,546,653**	**$ 145,159,868**
General Capital Projects Fund	39,927,810	14,250,914	21,339,657	5,802,720
Utility Capital Projects Fund	237,196	4,064,180	4,841,963	1,188,812
SWUF Capital Projects Fund	-	-	-	825,000
Occupancy Tax Fund	1,112,724	1,020,100	1,122,988	965,100
2018 Certificates of Obligation Fund	164,652	5,000	7,507	100
2020 Certificates of Obligation Fund	1,803,085	50,000	78,501	10,000
2021 Tax Notes	82,988	-	12	-
2021 Certificates of Obligation Fund	1,806,090	50,000	122,501	50,000
2022 Certificates of Obligation Fund	1,269,869	50,000	85,050	25,000
2022A Certificates of Obligation Fund	5,575,285	200,000	300,012	50,000
2024 Certificates of Obligation Fund	9,747,741	200,000	465,222	200,000
2025 Certificates of Obligation Fund	2,466,678	200,000	1,400,002	500,000
2026 Certificates of Obligation Fund	-	39,000,000	982,471	500,000
2026 Tax Notes	-	-	880,000	-
2017 Utility Revenue Bond Fund	871,054	10,000	400	-
2018 Utility Revenue Bond Fund	(29,550)	5,000	40,035	10,000
2020 Utility Revenue Bond Fund	(901,129)	50,000	115,066	25,000
2022 Certificates of Obligation Fund-UF	(34,340)	200,000	400,001	100,000
2022A Certificates of Obligation Fund-UF	(1,699,976)	500,000	1,120,005	50,000
2024 Certificates of Obligation Fund-UF	2,775,409	500,000	2,000,029	1,000,000
2025 Certificates of Obligation Fund-UF	913,157	500,000	3,800,002	2,000,000
2026 Certificates of Obligation Fund-UF	-	31,000,000	500,001	500,000
TWDB Bond Fund	-	1,050,000	4,000,000	1,100,000
Water Impact Fund	1,360,418	2,960,572	2,290,282	3,100,100
Sewer Impact Fund	6,773,677	8,964,088	5,575,800	6,400,500
Wholesale Power Savings Fund	(19,107)	10,000	32,021	10,000
Golf Course Capital Projects Fund	125,686	244,500	145,673	445,914
Building/Infrastructure Fund	89,172	-	60,001	10,000
Golf Course Building Fund	83,920	99,819	67,504	-
Sidewalk Fund	222,344	20,000	15,859	11,000
Park Development Fund	229,301	350,000	485,172	350,000
Library Building Fund	17,107	1,000	2,000	1,000
Hydroelectric Subordination Payment Fund	-	35,000	45,100	35,000
CVB Building Fund	-	-	585	-
Roadway Impact Fee Service Area A	166,220	600,100	1,430,664	600,000
Roadway Impact Fee Service Area B	104,200	180,050	125,060	80,000
Roadway Impact Fee Service Area C	91,332	103,186	7,328	150,100
Roadway Impact Fee Service Area D	43,535	50,050	3,100	40,000
Municipal Court Security Fund	10,341	15,500	20,262	20,510
Municipal Court Technology Fund	2,766	2,760	2,893	2,000
Rate Stabilization Fund-Water	-	1,608,166	1,608,166	3,819,152
Seguin Arts Commission	54,230	42,350	51,712	48,350
American Recovery Act Fund	1,098,566	500	3,501	-
Rate Stabilization Fund-Sewer	4,853,672	4,824,497	6,724,497	13,357,897
Industrial Development Fund	-	6,000	8,016	5,000
Federal Forfeiture/Seizure Fund	106,402	3,000	74,461	5,000
State Forfeiture/Seizure Fund	11,807	2,000	17,209	3,010
PD Community Fund	24,634	20,000	22,000	22,000
Retiree's Insurance Fund	62,291	36,420	41,311	51,315
Health Internal Insurance Fund	4,871,182	5,787,033	5,787,033	7,116,166
Emergency Fund	242,074	10,000	90,001	20,000
Workers' Comp. Internal Insurance Fund	277,627	314,279	316,642	337,586
Downtown/N. Austin Corr. Fund	1,750	3,672	10,602	-
Police Department Donations Fund	85	1,000	2,500	1,000
Indigent Health Care Fund	-	-	-	5,000
Local Youth Diversion Fund	19,829	16,000	24,500	20,000
PEG Capital Fees Fund	36,903	37,050	33,200	32,050
Treasury Equitable Sharing Fund	-	-	-	500
Utility I & S Fund	17,289,718	13,122,638	12,982,558	24,745,181
General I & S Fund	9,357,846	11,544,123	11,931,139	13,563,539
GRAND TOTAL	**$ 257,640,849**	**$ 280,085,474**	**$ 229,186,430**	**$ 234,470,470**

BUDGET SUMMARY
CITY OF SEGUIN
YEAR ENDING SEPTEMBER 30, 2027

	Expenditures/Expenses					
Fund	Current	Capital Outlay	Debt Service	Transfers to Other Funds	Use of Fund Balance/RE	Total
General Fund	47,971,178	-	-	16,718,209	(3,989,920)	60,699,467
General Capital Projects Fund	1,002,000	4,800,720	-	-	-	5,802,720
Utility Fund	72,160,695	549,650	-	9,623,241	(1,952,145)	80,381,441
Utility Capital Projects Fund	281,000	1,502,912	-	-	(595,100)	1,188,812
Coliseum Fund	319,304	-	-	-	-	319,304
Aquatic Center Fund	191,044		-	-	-	191,044
Seguin Events Complex	165,625	-	-	-	(14,859)	150,766
Golf Course Fund	1,611,888	-	-	-	(124,715)	1,487,173
Stormwater Drainage Fund	694,944	-	-	1,713,414	(1,076,258)	1,332,100
SWUF Capital Projects Fund	675,000	150,000	-	-	-	825,000
Sebastopol Fund	94,523	-	-	-	-	94,523
Destination Seguin Fund	566,724	-	-	-	(62,674)	504,050
Occupancy Tax Fund	136,825	-	-	990,429	(162,154)	965,100
Bond Funds:						
2018 Certificates of Obligation Fund	-	11,012	-	-	(10,912)	100
2020 Certificates of Obligation Fund	-	1,485,325	-	-	(1,475,325)	10,000
2021 Certificates of Obligation Fund	-	2,697,518	-	-	(2,647,518)	50,000
2022 Certificates of Obligation Fund	-	1,486,365	-	-	(1,461,365)	25,000
2022A Certificates of Obligation Fund	-	4,473,707	-	-	(4,423,707)	50,000
2024 Certificates of Obligation Fund	-	10,854,767	-	-	(10,654,767)	200,000
2025 Certificates of Obligation Fund	-	28,091,341	-	-	(27,591,341)	500,000
2026 Certificates of Obligation Fund	-	31,071,054	-	-	(30,571,054)	500,000
2018 Utilify Revenue Bond Fund	-	904,844	-	-	(894,844)	10,000
2020 Utilify Revenue Bond Fund	-	3,096,893	-	-	(3,071,893)	25,000
2022 Certificates of Obligation Fund-UF	-	8,557,352	-	-	(8,457,352)	100,000
2022A Certificates of Obligation Fund-UF	-	25,111,923	-	-	(25,061,923)	50,000
2024 Certificates of Obligation Fund-UF	-	45,743,572	-	-	(44,743,572)	1,000,000
2025 Certificates of Obligation Fund-UF	-	49,016,959	-	-	(47,016,959)	2,000,000
2026 Certificates of Obligation Fund-UF	-	11,095,583	-	-	(10,595,583)	500,000
TWDB Bonds	-	44,852,427	-	-	(43,752,427)	1,100,000
Capital Project Funds:						
Water Impact Fund	-	-	-	3,819,152	(719,052)	3,100,100
Sewer Impact Fund	-	-	-	13,357,397	(6,956,897)	6,400,500
Wholesale Power Savings	-	680,534	-	-	(670,534)	10,000
Golf Course Capital Projects Fund	-	-	356,935	200,000	(111,021)	445,914
Building/Infrastructure Fund	-	185,306	-	-	(175,306)	10,000
Sidewalk Fund Expenses	-	135,000	-	-	(124,000)	11,000
Park Development Fund	-	470,000	-	-	(120,000)	350,000
Library Building Fund	10,000	28,000	-	-	(37,000)	1,000
Hydrorights Subordination Fund	-	125,000	-	-	(90,000)	35,000
Roadway Impact Fee Service Area A	224,629	-	-	2,169,650	(1,794,279)	600,000
Roadway Impact Fee Service Area B	52,500	8,957	-	326,566	(308,023)	80,000
Roadway Impact Fee Service Area C	122,500	75,000	-	-	(47,400)	150,100
Roadway Impact Fee Service Area D	52,500	150,000	-	-	(162,500)	40,000
Miscellaneous Funds:						
Municipal Court Security Fund	37,061	-	-	-	(16,551)	20,510
Municipal Court Technology Fund	2,000	-	-	-	-	2,000
Rate Stabilization Fund-Water	-	-	-	3,819,152	-	3,819,152
Seguin Arts Commission	52,500	-	-	-	(4,150)	48,350
American Recovery Act Fund	-	29,107	-	-	(29,107)	-
Rate Stabilization Fund-Sewer	-	-	-	13,357,897	-	13,357,897
Industrial Development Fund	10,000	-	-	-	(5,000)	5,000
Federal Forfeiture/Seizure Fund	55,000	40,800	-	-	(90,800)	5,000
State Forefeiture/Seizure Fund	20,000	-	-	-	(16,990)	3,010
PD Community Fund	25,000	-	-	-	(3,000)	22,000
Retiree's Insurance Fund	51,315	-	-	-	-	51,315
Health Internal Insurance Fund	7,116,166	-	-	-	-	7,116,166
Emergency Fund	20,000	-	-	-	-	20,000
Workers' Comp. Int. Ins. Svc. Fund	337,586	-	-	-	-	337,586
Police Donations Fund	5,000	-	-	-	(4,000)	1,000
Indigent Health Care Fund	178,489	-	-	-	(173,489)	5,000
Local Youth Diversion Fund	-	-	-	20,000	-	20,000
PEG Capital Fees Fund	40,000	-	-	-	(7,950)	32,050
Treasury Equitable Sharing Fund	10,000	-	-	-	(9,500)	500
Debt Service Funds:						
Utility I & S Fund	-	-	27,987,660	-	(3,242,479)	24,745,181
General I & S Fund	-	-	13,563,539	-	-	13,563,539
Totals	**$ 134,292,996**	**$ 277,481,628**	**$ 41,908,134**	**$ 66,115,107**	**$ (285,327,395)**	**$ 234,470,470**

CITY OF SEGUIN
PROPOSED 2026-27 BUDGET
SUMMARY-ALL FUNDS

Fund	Estimated Fund Balance 10/1/2026	Estimated Revenues	Transfers In	Proposed Expenditures	Transfers Out	Estimated Fund Balance 9/30/2027
General Fund - Operating	28,269,308	60,679,467	20,000	47,971,178	16,718,209	24,279,388
General Capital Projects Fund	4,495,130	1,762,800	4,189,920	5,802,720	-	4,645,130
General Funds	32,764,438	62,442,267	4,209,920	53,773,898	16,718,209	28,924,518
Utility Fund	15,909,591	80,381,441	-	72,629,715	7,751,726	15,909,591
Utility Capital Projects Fund	4,843,268	500,000	688,812	1,783,912	-	4,248,168
Utility Funds	20,752,859	80,881,441	688,812	74,413,627	7,751,726	20,157,759
Coliseum Fund	473,395	111,010	290,000	319,304	-	555,101
Aquatic Center Fund	6,671	113,160	77,884	191,044	-	6,671
Seguin Events Complex	61,331	50,489	100,277	165,625	-	46,472
Golf Course Fund	187,438	1,487,174	-	1,611,888	-	62,724
Stormwater Drainage Utility Fund	2,761,602	1,332,100	-	694,944	1,713,414	1,685,344
SWUF Capital Projects	-	-	825,000	825,000	-	-
Sebastopol Fund	82,167	1,850	92,673	94,523	-	82,167
Destination Seguin Fund	602,202	19,550	484,500	566,724	-	539,528
Occupancy Tax Fund	730,287	965,100	-	136,825	990,429	568,133
Bond Funds:						
2018 Certificates of Obligation Fund	10,912	100	-	11,012	-	-
2020 Certificates of Obligation Fund	1,475,325	10,000	-	1,485,325	-	-
2021 Certificates of Obligation Fund	2,647,518	50,000		2,697,518	-	-
2022 Certificats of Obligation Fund	1,461,365	25,000	-	1,486,365	-	-
2022A Certificats of Obligation Fund	4,423,707	50,000	-	4,473,707	-	-
2024 Certificats of Obligation Fund	10,654,767	200,000	-	10,854,767	-	-
2025 Certificats of Obligation Fund	32,591,341	500,000	-	28,091,341	-	5,000,000
2026 Certificats of Obligation Fund	38,571,055	500,000	-	31,071,054	-	8,000,001
2018 Utility Revenue Bond Fund	894,844	10,000	-	904,844	-	-
2020 Utilify Revenue Bond Fund	3,071,893	25,000	-	3,096,893	-	-
2022 Certificats of Obligation Fund-UF	8,457,352	100,000	-	8,557,352	-	-
2022A Certificats of Obligation Fund-UF	24,611,923	50,000	-	24,661,923	-	-
2024 Certificats of Obligation Fund-UF	44,743,572	1,000,000	-	45,743,572	-	-
2025 Certificats of Obligation Fund-UF	92,016,959	2,000,000	-	49,016,959	-	45,000,000
2026 Certificats of Obligation Fund-UF	30,595,583	500,000	-	11,095,583	-	20,000,000
TWDB Bonds	83,752,427	1,100,000	-	44,852,427	-	40,000,000
Bond Funds	379,980,543	6,120,100	-	268,100,642	-	118,000,001
Capital Project Funds:						
Water Impact Fund	3,710,054	3,100,100	-	-	3,819,152	2,991,002
Sewer Impact Fund	8,745,322	6,400,500	-	-	13,357,397	1,788,425
Wholesale Power Savings	849,064	10,000	-	680,534	-	178,530
Golf Course Capital Projects Fund	319,773	445,914	-	356,935	200,000	208,752
Building/Infrastructure Fund	1,634,861	10,000	-	185,306	-	1,459,555
Sidewalk Fund	101,281	11,000	-	50,000	-	62,281
Park Development Fund	1,681,620	350,000	-	470,000	-	1,561,620
Library Building Fund	59,455	1,000	-	38,000	-	22,455
Hydrorights Subordination Fund	174,101	35,000	-	125,000	-	84,101
CVB Building Fund	3,201	100	-	-	-	3,301
Roadway Impact Fee Service Area A	4,482,341	600,000	-	224,629	2,169,650	2,688,062
Roadway Impact Fee Service Area B	1,345,933	80,000	-	61,457	326,566	1,037,910
Roadway Impact Fee Service Area C	3,092,139	150,100	-	197,500	-	3,044,739
Roadway Impact Fee Service Area D	936,088	40,000	-	202,500	-	773,588
Capital Project Funds	27,135,233	11,233,714	-	2,591,861	19,872,765	15,904,321

Fund	Estimated Fund Balance 10/1/2026	Estimated Revenues	Transfers In	Proposed Expenditures	Transfers Out	Estimated Fund Balance 9/30/2027
Miscellaneous Funds:						
EvidenceAbandoned Fund	33,913	500	-	-	-	34,413
Municipal Court Security Fund	36,118	20,510	-	37,061	-	19,567
Rate Stabilization Fund-Electric	1,354,423	30,000	-	-	-	1,384,423
Municipal Court Technology Fund	38,994	15,100	-	2,000	-	52,094
Rate Stabilization Fund-Water	2,874,150	10,000	3,819,152	-	3,819,152	2,884,150
Seguin Arts Commission	36,420	33,350	15,000	52,500	-	32,270
American Recovery Act	29,107	-	-	29,107	-	-
Rate Stabilization Fund-Sewer	12,732,324	100,000	13,357,897	-	13,357,897	12,832,324
Civil Forfeiture Fund	22,430	200	-	-	-	22,630
Industrial Development Fund	226,210	5,000	-	10,000	-	221,210
Federal Forfeiture/Seizure Fund	264,403	5,000	-	95,800	-	173,603
State Forefeiture/Seizure Fund	185,267	3,010	-	20,000	-	168,277
PD Community Fund	118,112	22,000	-	25,000	-	115,112
Retiree's Insurance Fund	910,779	62,190	-	51,315	-	921,654
Health Internal Insurance Fund	1,062,967	7,370,065	-	7,116,166	-	1,316,866
Emergency Fund	2,476,715	75,000	-	20,000	-	2,531,715
Workers' Comp. Int. Ins. Svc. Fund	174,383	340,636	-	337,586	-	177,433
Downtown/N. Austin Corr. Fund	166,513	7,383	-	-	-	173,896
Police Department Donations Fund	34,273	1,000	-	5,000	-	30,273
Indigent Health Care Fund	251,449	5,000	-	178,489	-	77,960
Local Youth Diversion Fund	8	20,000	-	-	20,000	8
PEG Capital Fees Fund	56,676	32,050	-	40,000	-	48,726
Treasury Equity Sharing Fund	119,003	500	-	10,000	-	109,503
Miscellaneous Funds	23,204,636	8,158,494	17,192,049	8,030,024	17,197,049	23,328,106
Debt Service Funds:						
Utility Reserve Fund	8,351,173	200,500	-	-	-	8,551,673
Utility I & S Fund	5,497,021	797,714	24,239,963	27,987,660	-	2,547,038
General I & S Fund	1,167,509	110,000	13,553,537	13,563,539	-	1,267,507
Debt Service Funds	15,015,703	1,108,214	37,793,500	41,551,199	-	12,366,218
Totals	**$ 503,758,505**	**$ 174,024,663**	**$ 60,929,615**	**$ 452,242,128**	**$ 64,243,592**	**$ 222,227,063**

2026-27 Budget - General Fund Revenues Summary

SEGUIN TEXAS
It's real.

	FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001- GENERAL					
310- General Taxes	23,786,437	24,655,617	23,031,484	24,804,537	25,925,617
320 - Licenses and Permits	3,660,749	3,270,000	1,744,001	2,856,450	2,855,000
330 - Intergovernmental Revenue	16,022,224	16,329,301	9,675,499	19,462,295	17,017,657
340- Charges for Services	5,204,425	5,217,300	2,666,585	5,534,000	5,722,000
350- Fines	717,151	608,500	472,883	858,000	831,050
360- Other Revenues	2,456,914	1,475,855	1,464,197	2,283,930	1,798,547
370 - Intragovernmental Service	5,228,342	5,735,733	2,867,866	5,834,695	6,529,596
390- Other Financing Sources	19,829	16,000	13,310	24,500	20,000
GENERAL Totals:	57,096,071	57,308,306	41,935,825	61,658,407	60,699,467

2026-27 Budget-General Fund Summary by Department

SEGUIN TEXAS
It's real.

	FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL					
10- General Government	126,208	141,905	61,946	142,715	142,563
11-City Manager	346,461	471,713	174,629	403,584	489,704
12- Finance	1,037,144	1,157,382	486,661	1,147,490	1,282,135
14-Legal and Judicial	504,812	568,425	247,510	586,625	588,665
16- Police	11,573,383	13,306,921	5,895,727	13,251,429	14,248,988
17- Fire	10,373,639	12,412,427	5,335,814	12,451,982	13,378,891
18-Animal Services	727,391	813,357	366,040	819,450	858,262
21-Planning	2,390,762	2,740,746	1,189,777	2,723,886	2,900,382
22-City Secretary	163,995	162,865	75,042	162,865	193,459
23 -Human Resources	439,080	492,316	218,127	492,416	512,890
24 - Public Works Department	2,620,743	2,887,438	1,222,365	2,886,213	3,055,195
25 - Vehicle Maintenance	686,723	798,562	445,446	791,687	808,129
26 - Engineering / Capital Projects	483,113	543,722	261,554	541,792	578,227
27 - Brush Department	627,916	771,682	291,260	767,381	959,724
28- Downtown & Main St. Prog.	241,117	251,321	102,925	251,171	358,542
29 - Facilities	334,208	478,598	173,330	480,628	456,128
31-Public Library	1,938,899	2,142,797	983,806	2,142,797	2,321,264
34-Parks and Recreation	2,774,244	3,237,360	1,323,458	3,250,360	3,320,077
87-Information Technologies	1,380,537	1,745,421	736,597	1,744,540	1,906,744
89- City Attorney	245,957	255,104	118,538	252,523	342,305
90- Non Departmental	14,428,407	18,307,830	12,978,342	18,412,431	15,987,113
98 - Use of Fund Balance	0	(6,391,559)	0	(6,391,559)	(3,989,920)
GENERAL Totals:	53,444,739	57,296,331	32,688,894	57,312,403	60,699,467

2026-27 Budget- General Fund Summary by Category

SEGUIN TEXAS
It's real.

	FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL					
11-Salaries	23,392,935	27,051,866	11,850,974	27,026,926	29,118,102
12-Benefits	9,900,075	11,080,059	5,054,842	11,080,259	12,060,413
32 - Professional Services	3,599,308	4,209,111	1,838,604	4,327,479	4,571,468
41- Utilities Services	698,000	802,178	355,869	811,685	860,321
43 - Repair and Maintenance	1,749,413	2,305,144	944,503	2,357,764	2,380,589
44 - Rental	69,387	84,640	50,296	85,865	89,844
52-Insurance	290,943	410,000	198,176	285,000	360,000
54- Advertising	30,751	36,600	20,715	36,600	33,400
61- General Supplies	1,289,512	1,443,266	557,324	1,369,426	1,412,351
62- Energy and Fuel	507,481	616,000	256,033	661,200	753,000
65- Miscellaneous	(8,187,087)	(6,567,600)	(3,376,290)	(6,672,200)	(7,463,085)
66 - Education	304,483	439,186	184,962	434,184	418,647
67- Public Relations	77,029	82,450	22,211	81,450	64,450
81- Contributions	1,310,777	3,139,512	1,704,787	3,139,513	3,311,679
82-Intragvrnmntl. Transfers	18,401,064	18,555,478	13,025,888	18,678,811	16,718,209
97-Use of Fund Balance	0	(6,391,559)	0	(6,391,559)	(3,989,920)
99 -Inventory	10,670	0	0	0	0
GENERAL Totals:	53,444,739	57,296,331	32,688,894	57,312,403	60,699,467

2026-27 Budget - Utility Fund Revenues Summary

SEGUIN TEXAS

It's real.

	FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002- UTILITY					
340- Charges for Services	71,927,547	73,866,716	36,216,687	75,037,891	79,481,219
360 - Other Revenues	1,325,089	1,115,200	550,300	947,113	850,222
370- Intragovernmental Service	43,000	43,000	21,500	43,000	50,000
UTILITY Totals:	73,295,636	75,024,916	36,788,487	76,028,004	80,381,441

2026-27 Budget-Utility Fund Summary by Department

SEGUIN TEXAS
It's real.

	FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY					
44 - Utility Billing	702,389	743,283	325,328	747,882	853,029
45- Utility Administration	510,877	732,280	275,545	730,280	594,612
46 - Administrative Services	1,931,326	2,154,498	947,161	2,154,438	2,396,758
47-Electric Distribution	28,258,261	29,083,114	10,778,658	29,203,897	30,300,862
48- Utility Services	1,863,580	2,200,118	1,006,293	2,202,215	2,003,997
49- Capital Projects/ Engineering	1,338,038	1,344,916	599,329	1,342,921	1,402,615
56- Water Plant	8,210,646	7,463,554	3,736,331	7,474,319	8,011,746
57-Water/Sewer	10,062,279	7,726,253	3,421,790	7,823,325	8,938,905
58- Utility Engineering	0	741,050	286,616	733,310	1,102,653
65- Geronimo Creek WWTP	432,248	569,650	210,809	562,800	482,200
66- Walnut Branch WWTP	2,274,338	1,812,161	803,658	1,907,799	2,001,884
80 - Economic Development	648,691	710,818	296,359	710,818	657,008
81- Facilities	1,303,590	1,504,839	634,616	1,523,914	1,649,263
87-Information Technologies	1,549,679	2,150,255	907,848	2,149,351	2,307,893
89- City Attorney	363,647	411,759	162,682	390,277	534,041
90- Non Departmental	26,727,099	17,960,461	11,059,464	17,965,741	17,143,976
98 - Use of Fund Balance	0	(2,284,095)	0	(2,284,095)	0
UTILITY Totals:	86,176,687	75,024,916	35,452,487	75,339,192	80,381,441

SEGUIN TEXAS
It's real.

2026-27 Budget - Utility Fund Summary by Category

	FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002- UTILITY					
11-Salaries	11,238,375	12,795,252	5,441,532	12,800,252	14,070,384
12- Benefits	4,767,394	5,319,109	2,317,147	5,319,109	5,958,301
32- Professional Services	529,204	914,200	253,944	972,400	916,500
34 -Technical Services	209,855	247,300	156,186	247,300	240,300
41- Utilities Services	6,178,493	6,451,177	3,286,932	6,578,427	7,214,528
43 - Repair and Maintenance	7,807,352	9,257,078	4,103,484	9,379,590	9,778,470
44 - Rental	13,686	15,600	4,914	16,076	13,600
52- Insurance	386,872	498,000	486,691	498,000	522,750
54-Advertising	0	2,000	0	2,000	1,800
61- General Supplies	813,044	1,041,693	406,214	1,044,544	1,016,305
62- Energy and Fuel	21,165,766	22,423,300	8,111,514	22,429,500	23,342,458
65 - Miscellaneous	9,425,352	7,772,450	3,768,527	7,772,450	8,771,650
66 - Education	193,053	278,461	100,015	246,798	239,629
67 - Public Relations	40,419	54,000	16,926	52,500	44,250
70 - Capital Outlay	183	616,150	219,850	641,100	498,790
82- Intragvrnmntl. Transfers	16,278,246	9,623,241	6,778,610	9,623,241	7,751,726
96 - Use of Retained Earnings	0	(2,284,095)	0	(2,284,095)	0
98 - Depreciation	7,126,556	0	0	0	0
99- Inventory	2,836	0	0	0	0
UTILITY Totals:	86,176,687	75,024,916	35,452,487	75,339,192	80,381,441

GENERAL

FUND

REVENUES

SEGUIN TEXAS
It's real.

2026-27 Budget - General Fund Revenues

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
Revenue						
Property Tax						
001-311000	Current Property Tax	21,810,416	22,890,000	22,330,334	22,890,000	24,160,000
001-311001	Delinquent Property Tax	155,126	125,000	115,722	190,000	135,000
001-311002	Penalty and Interest	182,915	125,000	96,458	175,000	150,000
Property Tax Totals:		**22,148,456**	**23,140,000**	**22,542,514**	**23,255,000**	**24,445,000**
Franchise Taxes						
001-318001	AT&T	10,692	30,000	0	0	0
001-318002	Cable Television	169,782	180,000	37,909	145,000	135,000
001-318003	G.V.E.C.	649,277	550,000	160,306	680,000	650,000
001-318004	Crystal Clear Wtr Supply	6,916	7,000	0	7,500	7,000
001-318005	CenterPoint Energy	239,021	225,000	56,744	225,000	225,000
001-318006	Springs Hill Water Supply	104,037	110,000	113,420	113,420	75,000
001-318007	Laser Pipeline Company	8,617	8,617	8,617	8,617	8,617
001-318009	Commercial Solid Waste	404,377	375,000	96,372	335,000	350,000
001-318010	Misc Telecom Companies	45,260	30,000	15,600	35,000	30,000
Franchise Taxes Totals:		**1,637,980**	**1,515,617**	**488,969**	**1,549,537**	**1,480,617**
Building Permits						
001-321000	Building Permits	3,235,401	3,000,000	1,551,132	2,500,000	2,500,000
001-321001	Lien Pmts-Mowing & Demo	86,330	60,000	27,409	60,000	60,000
001-321002	Occupational Licenses	34,900	35,000	17,200	35,000	35,000
001-321003	Fire Inspections	73,103	40,000	35,853	50,000	50,000
001-321004	Planning Development Fees	166,235	125,000	86,007	150,000	175,000
001-321005	Short- term rentals	0	0	0	6,250	5,000
Building Permits Totals:		**3,595,969**	**3,260,000**	**1,717,601**	**2,801,250**	**2,825,000**
Other Licenses & Permits						
001-322000	Amusement Est Permit	64,780	10,000	26,400	55,200	30,000
Other Licenses & Permits Totals:		**64,780**	**10,000**	**26,400**	**55,200**	**30,000**
Interlocal Agreement						
001-331000	Interlocal Agreement/ EMS	534,714	656,168	302,792	661,745	695,624
001-331001	Interlocal Agreement/ Fire Protecti	414,700	465,300	241,909	465,300	511,830
001-331002	Interlocal Agreement/ Public Librar	192,429	192,429	98,715	197,429	197,429
Interlocal Agreement Totals:		**1,141,843**	**1,313,897**	**643,415**	**1,324,474**	**1,404,883**
State/Federal Gov. Grants						
001-334003	Victim Coord/Liason	49,500	20,284	21,719	49,500	49,500
001-334008	LEOS Education Fund - Police	7,572	4,000	3,932	7,000	10,000
001-334009	LEOS Education Fund - Fire	424	750	0	750	1,700
001-334010	Border Security Grant	18,304	0	0	0	0
001-334013	Regional Solid Waste Grant	60,319	0	0	0	0
001-334018	COPS Grant	4,800	0	0	0	0
001-334270	Mental Health Police Officer	184,813	0	40,754	80,814	0
001-334998	Miscellaneous State Grants	4,564	50,000	0	15,000	0
001-334999	Miscellaneous Federal Grants	14,178	23,940	77,832	111,757	20,000
State/Federal Gov. Grants Totals:		**344,474**	**98,974**	**144,236**	**264,821**	**81,200**
State Gov. Shared Revenue						
001-335000	City Sales Tax	14,360,401	14,739,430	8,817,806	17,700,000	15,357,574
001-335001	Motor Veh Tax-School Safety	40,614	42,000	20,380	43,000	44,000
001-335002	Liquor and Bingo Taxes	134,892	135,000	49,662	130,000	130,000
State Gov. Shared Revenue Totals:		**14,535,907**	**14,916,430**	**8,887,848**	**17,873,000**	**15,531,574**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
Charges for Services						
001-341002	Management Services-SSLGC	72,000	72,000	36,000	72,000	72,000
Charges for Services Totals:		**72,000**	**72,000**	**36,000**	**72,000**	**72,000**
Public Safety						
001-342000	Emergency Medical Service	1,744,384	1,600,000	857,139	1,700,000	1,700,000
Public Safety Totals:		**1,744,384**	**1,600,000**	**857,139**	**1,700,000**	**1,700,000**
Sanitation Revenues						
001-344000	Refuse Collection Fees	2,323,652	2,475,000	1,275,377	2,675,000	2,820,000
001-344002	Recycling	507,514	520,800	271,310	553,000	564,000
Sanitation Revenues Totals:		**2,831,167**	**2,995,800**	**1,546,687**	**3,228,000**	**3,384,000**
Health						
001-345000	Food Establishment Insp.	90,900	75,000	45,100	75,000	75,000
001-345001	Animal Impounding Fees	37,872	36,000	18,862	36,000	36,000
Health Totals:		**128,772**	**111,000**	**63,962**	**111,000**	**111,000**
Culture and Recreation						
001-347010	League Participant Fees	37,999	33,000	8,034	30,000	30,000
001-347011	Softball Facility Rental	3,835	4,000	5,060	7,000	7,000
001-347012	Park Facility Rental	45,570	45,000	18,950	46,000	47,000
001-347013	Fair Park Rental	7,650	8,000	6,908	10,000	10,000
001-347014	Day Camp Registration Fees	116,934	115,000	4,564	120,000	120,000
001-347015	After School Programs	190,776	180,000	98,912	180,000	180,000
001-347016	Recreation Programs	20,684	50,000	13,600	20,000	50,000
001-347025	Library Meeting Room Rentals	4,655	3,500	6,770	10,000	11,000
Culture and Recreation Totals:		**428,103**	**438,500**	**162,797**	**423,000**	**455,000**
Municipal Court						
001-351000	Miscellaneous Violations	682,674	575,000	455,835	825,000	800,000
001-351002	Time Payment Fees	7,237	11,000	4,775	10,500	11,050
Municipal Court Totals:		**689,912**	**586,000**	**460,610**	**835,500**	**811,050**
Library						
001-352000	Library Receipts	27,240	22,500	12,273	22,500	20,000
Library Totals:		**27,240**	**22,500**	**12,273**	**22,500**	**20,000**
Interest Revenues						
001-361000	Pooled Cash Interest Earnings	1,633	1,000	974	1,000	1,000
001-361002	Investment Pools Interest Earnings	1,270,919	499,586	604,080	1,000,000	709,990
Interest Revenues Totals:		**1,272,553**	**500,586**	**605,053**	**1,001,000**	**710,990**
Miscellaneous Revenues						
001-362005	Industrial District Agmt.	572,804	578,528	433,899	578,528	584,316
001-362030	Miscellaneous Revenues	237,732	100,000	275,924	380,000	200,000
001-362043	Community Events	7,630	6,000	3,360	6,000	7,500
001-362090	Tobacco Settlement	26,245	20,000	0	22,661	20,000
001-362092	Credit Card Service Fees	189,344	150,000	80,565	155,000	150,000
Miscellaneous Revenues Totals:		**1,033,754**	**854,528**	**793,748**	**1,142,189**	**961,816**
Lease Revenues						
001-363070	Sprint Tower-410 N. Camp	15,741	15,741	15,741	15,741	15,741
Lease Revenues Totals:		**15,741**	**15,741**	**15,741**	**15,741**	**15,741**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
Private Source Donations						
001-365085	Fireworks Display	20,000	20,000	0	35,000	30,000
001-365098	Special Revenue Donations-Library	114,866	85,000	49,655	90,000	80,000
Private Source Donations Totals:		**134,866**	**105,000**	**49,655**	**125,000**	**110,000**
User Fees						
001-370001	Right of Way	5,228,342	5,735,733	2,867,866	5,834,695	6,529,596
User Fees Totals:		**5,228,342**	**5,735,733**	**2,867,866**	**5,834,695**	**6,529,596**
Intragovernmental Trnsfrs						
001-391087	Transfers from Juvenile Case Manag	19,829	16,000	13,310	24,500	20,000
Intragovernmental Trnsfrs Totals:		**19,829**	**16,000**	**13,310**	**24,500**	**20,000**
Revenue Totals:		**57,096,071**	**57,308,306**	**41,935,825**	**61,658,407**	**60,699,467**
GENERAL Totals:		**57,096,071**	**57,308,306**	**41,935,825**	**61,658,407**	**60,699,467**

GENERAL

FUND

EXPENDITURES

The City Council is the legislative and governing body for the City and is composed of a mayor and eight council members. The mayor is elected at-large while council members are elected one from each of eight districts. All serve four year terms. City Council enacts ordinances, which ensure the health, safety, and welfare of residents.

Council meetings are scheduled for 5:30 P.M. the first and third Tuesday of each month.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Mayor	1	1	1
Council Members	8	8	8
	9	9	9

2026-27 Budget - General Government

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
10 - General Government						
11 - Salaries						
001-1000-110100	Regular Salaries	94,190	99,413	45,174	99,413	102,051
11-Salaries Totals:		**94,190**	**99,413**	**45,174**	**99,413**	**102,051**
12 - Benefits						
001-1000-121000	Payroll Taxes	7,467	7,821	3,577	7,821	8,023
001-1000-124000	Workers' Compensation	3	101	1	101	108
001-1000-126000	Car Allowance	2,820	2,820	1,410	2,820	2,820
12 - Benefits Totals:		**10,290**	**10,741**	**4,988**	**10,741**	**10,951**
41 - Utilities Services						
001-1000-415200	Telephone-Mobile Phone	600	601	300	601	601
41 - Utilities Services Totals:		**600**	**601**	**300**	**601**	**601**
61 - General Supplies						
001-1000-611000	Office Supplies	590	500	219	500	500
001-1000-612000	Postage	166	250	0	250	250
001-1000-616000	Uniforms	0	0	0	810	810
61 - General Supplies Totals:		**756**	**750**	**219**	**1,560**	**1,560**
66 - Education						
001-1000-661000	Seminar Tuition	8,000	8,000	45	8,000	6,500
001-1000-665000	Travel and Lodging	4,175	12,000	7,852	12,000	10,500
001-1000-665500	Meals	1,063	2,000	561	2,000	2,000
66 - Education Totals:		**13,238**	**22,000**	**8,458**	**22,000**	**19,000**
67-Public Relations						
001-1000-671000	Public Relations	7,134	8,400	2,807	8,400	8,400
67 - Public Relations Totals:		**7,134**	**8,400**	**2,807**	**8,400**	**8,400**
10 - General Government Totals:		**126,208**	**141,905**	**61,946**	**142,715**	**142,563**
001 - GENERAL Totals:		**126,208**	**141,905**	**61,946**	**142,715**	**142,563**

The City Manager's primary function is to implement the policies established by the council and ensure that the city is operated in an economical and responsible manner. Specific duties include the following:

Enforcement of all city ordinances, rules, and regulations in a fair and impartial manner.

Supervision and oversight of all municipal employees and programs.

Provide information to the council to facilitate its ability to make informed policy decisions in the best interest of the community.

Preparation of council meeting agendas, associated data, and attendance at such meetings to serve as a resource to the council.

Coordination of capital improvement projects authorized by City Council.

Preparation of proposed annual budgets.

Represents the City in negotiations of contracts and discussions with other governmental entities.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
City Manager *	1	1	1
Public Information Officer*	1	1	1
Multimedia Specialist	1	1	1
	3	3	3

* One-half of salary and benefits funded in Utility Fund

BUDGET SUMMARY

This budget include an increase in Professional Services of $41,000. This includes the contract for the Normandy Group hired in FY26.

2026-27 Budget - City Manager

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
11 - City Manager						
11 - Salaries						
001-1100-110100	Regular Salaries	223,447	249,312	113,485	249,312	277,115
11 - Salaries Totals:		**223,447**	**249,312**	**113,485**	**249,312**	**277,115**
12 - Benefits						
001-1100-121000	Payroll Taxes	12,820	13,981	6,408	13,981	16,444
001-1100-122000	Retirement	52,241	55,747	25,953	55,747	59,526
001-1100-123000	Health Insurance	16,934	18,455	9,003	18,455	30,273
001-1100-123100	Life Insurance	95	94	47	94	110
001-1100-124000	Workers' Compensation	255	249	116	249	256
001-1100-126000	Car Allowance	4,200	4,200	2,100	4,200	4,200
12 - Benefits Totals:		**86,544**	**92,726**	**43,627**	**92,726**	**110,809**
32 - Professional Services						
001-1100-320500	Professional Services	6,396	81,000	0	20,000	61,000
32 - Professional Services Totals:		**6,396**	**81,000**	**0**	**20,000**	**61,000**
41 - Utilities Services						
001-1100-415200	Telephone-Mobile Phone	1,160	1,594	624	1,665	1,600
41 - Utilities Services Totals:		**1,160**	**1,594**	**624**	**1,665**	**1,600**
61 - General Supplies						
001-1100-611000	Office Supplies	1,490	2,000	384	2,000	2,000
001-1100-612000	Postage	33	8,700	19	1,000	500
001-1100-616000	Uniforms	0	0	0	0	180
001-1100-618000	Minor Tools and Equipment	(41)	5,000	1,608	5,000	5,000
61 - General Supplies Totals:		**1,482**	**15,700**	**2,011**	**8,000**	**7,680**
66 - Education						
001-1100-661000	Seminar Tuition	2,308	4,825	0	4,825	3,500
001-1100-665000	Travel and Lodging	4,631	7,850	4,273	7,850	7,850
001-1100-665500	Meals	4,351	2,500	1,840	3,000	3,000
001-1100-666000	Dues	5,203	3,750	4,592	3,750	4,250
001-1100-667000	Subscriptions	478	656	292	656	1,100
66 - Education Totals:		**16,971**	**19,581**	**10,997**	**20,081**	**19,700**
67 - Public Relations						
001-1100-671000	Public Relations	7,858	7,300	2,315	7,300	7,300
001-1100-676000	Citizen's UniverCity	2,603	4,500	1,569	4,500	4,500
67 - Public Relations Totals:		**10,462**	**11,800**	**3,884**	**11,800**	**11,800**
11 - City Manager Totals:		**346,461**	**471,713**	**174,629**	**403,584**	**489,704**
001 - GENERAL Totals:		**346,461**	**471,713**	**174,629**	**403,584**	**489,704**

The Finance Department is responsible for maintaining the City's accounting and financial systems including accounts payable, accounts receivable, payroll, investments, fixed assets, utility collections and occupancy tax collections. The department is also responsible for risk management, purchasing, and municipal court for the City.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Director of Finance*	1	1	1
Assistant Director of Finance *	1	1	1
Accounting Supervisor*	1	1	1
Grants Administrator*	1	1	1
Grant Program Specialist*	1	1	1
Accountant II*	1	1	1
Accountant I*	1	1	1
Accounting Technician*	1	1	1
Purchasing Manager*	1	1	1
Buyer*	1	1	1
Purchasing Technician*	1	1	1
	--	--	--
	11	11	11

* One-half of all salaries and benefits are funded in Utility Fund

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
12 - Finance						
11-Salaries						
001-1200-110100	Regular Salaries	388,520	453,437	205,696	453,437	507,068
11-Salaries Totals:		**388,520**	**453,437**	**205,696**	**453,437**	**507,068**
12 - Benefits						
001-1200-121000	Payroll Taxes	28,658	33,732	14,978	33,732	36,189
001-1200-122000	Retirement	89,016	99,711	46,217	99,711	107,296
001-1200-123000	Health Insurance	42,835	45,814	24,517	45,814	58,941
001-1200-123100	Life Insurance	323	315	174	315	346
001-1200-124000	Workers' Compensation	430	412	211	412	460
12 - Benefits Totals:		**161,262**	**179,984**	**86,098**	**179,984**	**203,232**
32-Professional Services						
001-1200-320500	Professional Services	39,253	49,275	5,877	40,000	16,465
001-1200-321000	Annual Audit	72,030	82,200	0	81,590	89,250
001-1200-322500	Appraisal District	293,998	355,545	177,834	355,658	426,654
32 - Professional Services Totals:		**405,281**	**487,020**	**183,711**	**477,248**	**532,369**
41 - Utilities Services						
001-1200-415200	Telephone-Mobile Phone	900	901	450	901	901
41 - Utilities Services Totals:		**900**	**901**	**450**	**901**	**901**
54 - Advertising						
001-1200-541000	Publication of Notices	1,822	2,500	1,041	2,500	2,500
54 - Advertising Totals:		**1,822**	**2,500**	**1,041**	**2,500**	**2,500**
61 - General Supplies						
001-1200-611000	Office Supplies	5,560	9,000	5,333	9,000	9,300
001-1200-612000	Postage	2,693	3,000	1,941	3,000	3,300
001-1200-616000	Uniforms	0	0	0	0	990
001-1200-617100	Special Revenue Expenditures	57,439	0	0	0	0
001-1200-618000	Minor Tools and Equipment	3,238	800	140	730	600
61 - General Supplies Totals:		**68,930**	**12,800**	**7,415**	**12,730**	**14,190**
66 - Education						
001-1200-661000	Seminar Tuition	4,390	9,320	275	9,320	9,845
001-1200-665000	Travel and Lodging	4,182	8,300	934	8,300	7,900
001-1200-665500	Meals	573	1,350	246	1,300	1,950
001-1200-666000	Dues	830	1,170	795	1,170	1,730
001-1200-667000	Subscriptions	453	600	0	600	450
66 - Education Totals:		**10,428**	**20,740**	**2,250**	**20,690**	**21,875**
12 - Finance Totals:		**1,037,144**	**1,157,382**	**486,661**	**1,147,490**	**1,282,135**
001 - GENERAL Totals:		**1,037,144**	**1,157,382**	**486,661**	**1,147,490**	**1,282,135**

The Municipal Court's primary duties are to hear the cases presented to determine if they are guilty or not guilty, to maintain an accurate record of the cases that are to be tried and those that have been tried, to set court appearance dates and notify the individuals, and to secure individuals for jury duty to hear the contested cases if a jury is requested.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Municipal Court Administrator	1	1	1
Juvenile Case Manager	1	1	1
Senior Court Clerk	0	1	1
Court Clerk	3	2	2
	5	5	5
Part-time/Temp:			
Court Security Guard*	1	1	1
	1	1	1

*Funded in Municipal Court Security Fund

BUDGET SUMMARY

This budget includes a decrease in professional services of $5,000. When an Assistant City Attorney is hired, that person will assume the duties of the Municipal Court Prosecutor, which is not contracted out.

2026-27 Budget - Municipal Court

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
14 - Legal and Judicial						
11 - Salaries						
001-1400-110100	Regular Salaries	304,948	331,011	153,106	331,011	346,937
11 - Salaries Totals:		**304,948**	**331,011**	**153,106**	**331,011**	**346,937**
12 - Benefits						
001-1400-121000	Payroll Taxes	22,800	25,322	11,408	25,322	26,541
001-1400-122000	Retirement	69,703	72,789	34,350	72,789	73,412
001-1400-123000	Health Insurance	43,208	47,074	22,615	47,074	54,056
001-1400-123100	Life Insurance	315	315	157	315	315
001-1400-124000	Workers' Compensation	315	314	143	314	305
12 - Benefits Totals:		**136,341**	**145,814**	**68,673**	**145,814**	**154,628**
32-Professional Services						
001-1400-320500	Professional Services	41,813	65,000	15,000	85,000	60,000
32 - Professional Services Totals:		**41,813**	**65,000**	**15,000**	**85,000**	**60,000**
41 - Utilities Services						
001-1400-411000	Electric	6,011	6,600	2,274	5,800	6,600
001-1400-412000	Water	1,266	1,500	581	1,300	1,500
001-1400-413000	Sewer	1,325	1,500	608	1,200	1,500
41 - Utilities Services Totals:		**8,602**	**9,600**	**3,464**	**8,300**	**9,600**
61 - General Supplies						
001-1400-611000	Office Supplies	2,986	3,000	740	3,000	3,000
001-1400-612000	Postage	2,809	3,000	1,751	3,000	3,000
001-1400-616000	Uniforms	0	0	0	0	450
61 - General Supplies Totals:		**5,795**	**6,000**	**2,492**	**6,000**	**6,450**
66 - Education						
001-1400-661000	Seminar Tuition	2,775	3,500	1,272	3,500	4,000
001-1400-665000	Travel and Lodging	3,685	5,500	2,866	5,500	5,500
001-1400-665500	Meals	378	1,500	262	1,000	1,000
001-1400-666000	Dues	475	500	375	500	550
66 - Education Totals:		**7,312**	**11,000**	4,775	**10,500**	**11,050**
14-Legal and Judicial Totals:		**504,812**	**568,425**	**247,510**	**586,625**	**588,665**
001 - GENERAL Totals:		**504,812**	**568,425**	**247,510**	**586,625**	**588,665**

The Seguin Police Department is charged with the basic responsibilities of the protection of life and property, identification and apprehension of offenders, recovery of lost and stolen property, and to present evidence and testimony in court. The department includes patrol, detective, warrant, dispatching, records, community programs divisions, and the traffic division.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Police Chief	1	1	1
Assistant Police Chief	1	1	1
Police Lieutenant	4	4	4
Police Sergeant	7	11	11
Police Corporal	4	0	0
Police Officer - Detective	8	10	10
Police Officer	47	47	49
Emergency Communications Manager	1	1	1
Emergency Communications Supervisor	2	2	2
Telecommunications Operator	13	14	14
Police Records Clerk	3	3	4
Police Records Manager	1	1	1
Office Supervisor - Police	1	0	0
Administrative Technician - Police	1	2	2
Community Services Technician	1	1	1
Community Services Tech – Records	1	1	1
Victim Assistance & Crime Analysis Ln	1	1	1
Evidence & Forensic Supervisor	1	1	1
Evidence & Forensic Specialist	1	1	1
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	99	102	105

BUDGET SUMMARY

This budget includes the following:

1. The addition of one Police Officer funded in June.
2. The addition of one Records Clerk funded mid-year.
3. Salary adjustments for Telecommunications Operators.
4. The addition of one Police Officer funded in January.

2026-27 Budget - Police Department

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 -GENERAL						
16 - Police						
11 - Salaries						
001-1600-110100	Regular Salaries	7,276,298	6,628,039	3,700,494	6,628,039	7,195,128
001-1600-110400	Regular Salaries/Non-sworn	0	1,791,678	0	1,791,678	1,903,616
001-1600-112000	Overtime/On Call	191,601	253,940	86,420	200,000	225,000
001-1600-112100	Holiday Pay	179,820	175,000	135,864	175,000	185,000
001-1600-112200	Overtime/Non-sworn	93,604	85,000	45,686	85,000	35,000
11 - Salaries Totals:		**7,741,323**	**8,933,656**	**3,968,464**	**8,879,716**	**9,543,744**
12 - Benefits						
001-1600-121000	Payroll Taxes	574,729	674,364	294,084	674,364	723,185
001-1600-122000	Retirement	1,772,415	1,959,247	890,385	1,959,247	2,017,488
001-1600-123000	Health Insurance	787,187	939,637	437,201	939,637	1,112,588
001-1600-123100	Life Insurance	5,673	6,223	3,003	6,223	6,323
001-1600-124000	Workers' Compensation	91,678	79,195	39,223	79,195	76,202
12 - Benefits Totals:		**3,231,682**	**3,658,665**	**1,663,897**	**3,658,665**	**3,935,786**
32-Professional Services						
001-1600-320500	Professional Services	21,142	33,476	15,750	33,476	23,544
32 - Professional Services Totals:		**21,142**	**33,476**	**15,750**	**33,476**	**23,544**
41 - Utilities Services						
001-1600-411000	Electric	33,908	35,800	16,105	34,000	35,800
001-1600-412000	Water	6,092	6,650	3,497	6,650	6,800
001-1600-413000	Sewer	2,988	3,150	1,437	3,000	3,150
001-1600-415200	Telephone-Mobile Phone	41,347	42,075	18,096	43,000	42,600
001-1600-416200	MDT Service	25,615	24,165	9,702	22,500	25,000
41 - Utilities Services Totals:		**109,950**	**111,840**	**48,837**	**109,150**	**113,350**
43 - Repair and Maintenance						
001-1600-432100	V&E Maint.-Motor Vehicles	10,893	11,000	4,636	11,000	12,100
001-1600-432200	V&E Maint.-Machine & Tool	0	1,000	0	1,000	2,500
001-1600-432400	V&E Maint.-Communications	3,606	4,500	335	4,500	3,000
43 - Repair and Maintenance Totals:		**14,499**	**16,500**	**4,970**	**16,500**	**17,600**
44 - Rental						
001-1600-441500	Office Equipment Rental	6,625	6,800	3,481	8,338	11,000
44 - Rental Totals:		**6,625**	**6,800**	**3,481**	**8,338**	**11,000**
61 - General Supplies						
001-1600-611000	Office Supplies	12,312	14,200	5,791	14,200	12,000
001-1600-612000	Postage	1,391	2,000	726	2,000	2,000
001-1600-613000	Operating Supplies	27,091	33,000	9,965	30,000	30,000
001-1600-614600	SWAT Supplies	12,757	16,500	4,211	16,500	13,500
001-1600-614700	Forensics	3,075	5,000	1,493	5,000	10,000
001-1600-616000	Uniforms	68,383	83,000	23,991	83,000	84,764
001-1600-617000	K-9 Supplies	6,363	6,000	1,692	6,000	3,000
001-1600-617100	Special Revenue Expenditures	21,794	20,284	3,086	20,284	20,000
001-1600-618000	Minor Tools and Equipment	2,637	4,500	172	4,500	18,000
61 - General Supplies Totals:		**155,804**	**184,484**	**51,126**	**181,484**	**193,264**
62 - Energy and Fuel						
001-1600-621000	Gasoline	203,341	255,000	100,111	260,000	300,000
62 - Energy and Fuel Totals:		**203,341**	**255,000**	**100,111**	**260,000**	**300,000**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
65 - Miscellaneous						
001-1600-655200	Recruitment	7,875	15,200	31	15,200	15,200
65 - Miscellaneous Totals:		**7,875**	**15,200**	**31**	**15,200**	**15,200**
66 - Education						
001-1600-661000	Seminar Tuition	22,255	30,000	18,911	30,000	25,000
001-1600-665000	Travel and Lodging	21,624	20,000	7,491	20,000	23,000
001-1600-665500	Meals	11,605	10,000	5,878	10,000	12,000
001-1600-665600	Training Supplies	13,569	17,000	1,709	17,000	13,700
001-1600-666000	Dues	1,957	5,300	1,141	4,900	11,800
001-1600-667000	Subscriptions	2,560	5,000	0	0	0
001-1600-669000	LEOSE Expenses	7,572	4,000	3,932	7,000	10,000
66 - Education Totals:		**81,142**	**91,300**	**39,061**	**88,900**	**95,500**
16 - Police Totals:		**11,573,383**	**13,306,921**	**5,895,727**	**13,251,429**	**14,248,988**
001 - GENERAL Totals:		**11,573,383**	**13,306,921**	**5,895,727**	**13,251,429**	**14,248,988**

The Seguin Fire/EMS Department provides continuous service twenty-four hours a day. The department consists of paid and volunteer personnel. Paid personnel respond to emergencies first with equipment, volunteers provide additional manpower for the emergency.

The Fire/EMS personnel complete cross training as both firefighters and paramedics. This has improved the professional qualifications of personnel and upgraded the professional knowledge/capabilities. It also enables the city to have increased flexibility in schedules.

The Seguin Fire/EMS Department provides EMS and Fire Protection services to unincorporated areas in Guadalupe County by contract as well as to the City of Kingsbury.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Fire/EMS Chief	1	1	1
Assistant Fire/EMS Chief	1	1	1
Training/EMS Battalion Chief	1	1	1
Battalion Chief	3	3	3
Fire Marshal	1	1	1
Deputy Fire Marshal	1	1	1
Fire Captain	3	3	3
Fire Lieutenant	9	10	10
Firefighter/Paramedic	45	45	45
Community Paramedic	0	0	1
Future Firefighter/Paramedic-Growth Plan	3	3	3
Office Supervisor - Fire	1	1	1
Fire Apparatus Operator	9	9	9
Fire Inspector I/Firefighter	2	2	2
Administrative Technician	1	1	1
	--	--	--
	81	82	83

BUDGET SUMMARY

This budget includes the following:

1. The addition of three Firefighter/Paramedic positions funded mid-year.
2. The addition of a Community Paramedic funded in June.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
17 - Fire						
11 - Salaries						
001-1700-110100	Regular Salaries	5,914,926	7,173,212	2,954,457	7,173,212	7,727,119
001-1700-112000	Overtime/On Call	490,264	650,000	298,607	650,000	700,000
001-1700-112100	Holiday Pay	240,674	235,000	166,493	265,000	285,000
11 - Salaries Totals:		**6,645,863**	**8,058,212**	**3,419,557**	**8,088,212**	**8,712,119**
12 - Benefits						
001-1700-121000	Payroll Taxes	492,926	577,272	254,511	577,272	628,150
001-1700-122000	Retirement	1,541,335	1,736,616	779,954	1,736,616	1,853,370
001-1700-122900	Volunteer Pension System	400	0	200	200	200
001-1700-123000	Health Insurance	641,291	805,452	346,367	805,452	930,965
001-1700-123100	Life Insurance	4,366	5,034	2,277	5,034	5,259
001-1700-124000	Workers' Compensation	111,509	86,665	43,673	86,665	88,447
001-1700-126000	Car Allowance	5,000	5,200	2,600	5,200	0
12 - Benefits Totals:		**2,796,826**	**3,216,240**	**1,429,582**	**3,216,440**	**3,506,391**
32 - Professional Services						
001-1700-320500	Professional Services	52,086	152,000	69,094	152,000	100,000
001-1700-320900	Preventive Medical	38,114	45,000	0	45,000	48,000
32 - Professional Services Totals:		**90,200**	**197,000**	**69,094**	**197,000**	**148,000**
41 - Utilities Services						
001-1700-411000	Electric	52,414	55,200	24,901	52,200	55,200
001-1700-412000	Water	8,221	8,850	4,180	8,400	8,500
001-1700-413000	Sewer	6,954	7,300	3,990	7,700	8,000
001-1700-414000	Gas-Centerpoint	6,005	6,900	3,533	6,400	6,900
001-1700-415200	Telephone-Mobile Phone	16,118	16,275	6,878	15,600	15,600
41 - Utilities Services Totals:		**89,712**	**94,525**	**43,482**	**90,300**	**94,200**
43 - Repair and Maintenance						
001-1700-432100	V&E Maint.-Motor Vehicles	1,063	700	212	700	1,700
001-1700-432200	V&E Maint.-Machine & Tool	80,210	80,000	17,146	80,000	95,000
43 - Repair and Maintenance Totals:		**81,273**	**80,700**	**17,358**	**80,700**	**96,700**
44 - Rental						
001-1700-441000	Equipment Rental	1,572	1,600	786	1,600	1,600
44 - Rental Totals:		**1,572**	**1,600**	**786**	**1,600**	**1,600**
61 - General Supplies						
001-1700-611000	Office Supplies	4,979	4,800	3,086	4,800	5,000
001-1700-612000	Postage	164	500	131	500	500
001-1700-613000	Operating Supplies	75,361	66,000	26,356	66,000	58,000
001-1700-613201	Janitorial Supplies	10,011	20,000	7,485	17,000	17,000
001-1700-613300	Chemicals	9,000	10,000	0	10,000	10,000
001-1700-613700	Medical	164,408	175,000	80,230	175,000	206,000
001-1700-616000	Uniforms	87,699	81,000	11,595	81,000	96,000
001-1700-617500	Emergency Mgmt. Supplies	3,905	15,000	10,058	15,000	15,000
001-1700-617800	Personal Protective Equip	112,080	120,000	78,240	120,000	120,000
001-1700-618000	Minor Tools and Equipment	0	0	0	0	1,000
61 - General Supplies Totals:		**467,607**	**492,300**	**217,180**	**489,300**	**528,500**
62 - Energy and Fuel						
001-1700-621000	Gasoline	87,722	108,000	51,764	122,000	140,000
62 - Energy and Fuel Totals:		**87,722**	**108,000**	**51,764**	**122,000**	**140,000**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
65 - Miscellaneous						
001-1700-655200	Recruitment	4,119	7,500	0	7,500	0
65 - Miscellaneous Totals:		**4,119**	**7,500**	**0**	**7,500**	**0**
66 - Education						
001-1700-661000	Seminar Tuition	17,870	40,000	23,017	40,000	40,000
001-1700-662000	Certification Fees	8,292	10,000	9,845	12,500	13,500
001-1700-664500	Professional Development	47,444	70,000	41,591	70,000	60,000
001-1700-665000	Travel and Lodging	10,472	7,500	3,196	7,500	7,800
001-1700-665500	Meals	3,538	4,000	862	4,000	4,200
001-1700-666000	Dues	1,613	3,000	1,380	3,000	3,000
001-1700-667000	Subscriptions	144	100	0	180	180
001-1700-669000	LEOSE Expenses	424	750	0	750	1,700
66 - Education Totals:		**89,796**	**135,350**	**79,890**	**137,930**	**130,380**
67-Public Relations						
001-1700-673000	Fire Prevention	18,948	21,000	7,122	21,000	21,000
67-Public Relations Totals:		**18,948**	**21,000**	**7,122**	**21,000**	**21,000**
17-Fire Totals:		**10,373,639**	**12,412,427**	**5,335,814**	**12,451,982**	**13,378,891**
001 - GENERAL Totals:		**10,373,639**	**12,412,427**	**5,335,814**	**12,451,982**	**13,378,891**

The Animal Services Department is responsible for the enforcement of City Ordinances and applicable state laws pertaining to animals. The department enforces a restraint ordinance and impounds, cares for, and either provides adoptions, or disposes of stray and unwanted animals.

The removal of dead animals and unwanted wildlife are also functions of the Animal Services Department. Provisions of the State Rabies Control Act are strictly enforced by the department.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Animal Services Manager	1	1	1
Animal Services Field Supervisor	1	1	1
Animal Services Program Coordinator	1	1	1
Animal Services Officer	2	2	2
Kennel Attendant	2	2	2
Receptionist/Volunteer Coordinator	1	1	1
	8	8	8

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
18 - Animal Services						
11 - Salaries						
001-1800-110100	Regular Salaries	383,896	414,318	195,140	414,318	439,969
001-1800-112000	Overtime/On Call	8,967	15,000	7,098	15,000	15,000
001-1800-112100	Holiday Pay	0	1,000	0	0	1,000
11-Salaries Totals:		**392,863**	**430,318**	**202,238**	**429,318**	**455,969**
12 - Benefits						
001-1800-121000	Payroll Taxes	29,371	32,919	14,889	32,919	34,881
001-1800-122000	Retirement	90,397	94,627	45,651	94,627	96,881
001-1800-123000	Health Insurance	64,443	77,937	37,517	77,937	87,476
001-1800-123100	Life Insurance	457	503	252	503	503
001-1800-124000	Workers' Compensation	5,445	4,292	2,568	4,292	5,490
12 - Benefits Totals:		**190,113**	**210,279**	**100,877**	**210,279**	**225,233**
32 - Professional Services						
001-1800-320500	Professional Services	23,812	40,000	3,813	40,000	35,000
001-1800-320900	Preventive Medical	144	500	0	500	500
32 - Professional Services Totals:		**23,956**	**40,500**	**3,813**	**40,500**	**35,500**
41 - Utilities Services						
001-1800-411000	Electric	37,230	39,200	16,798	46,000	47,000
001-1800-412000	Water	9,778	9,400	5,161	9,400	9,800
001-1800-413000	Sewer	3,951	4,650	2,080	4,000	4,650
001-1800-414000	Gas-Centerpoint	5,201	6,000	3,610	6,900	7,100
001-1800-415200	Telephone-Mobile Phone	3,913	3,950	1,850	3,950	3,950
41 - Utilities Services Totals:		**60,072**	**63,200**	**29,499**	**70,250**	**72,500**
44 - Rental						
001-1800-441500	Office Equipment Rental	1,440	1,440	720	1,440	1,440
44 - Rental Totals:		**1,440**	**1,440**	**720**	**1,440**	**1,440**
61 - General Supplies						
001-1800-612000	Postage	437	500	160	500	500
001-1800-613000	Operating Supplies	46,563	45,000	21,648	45,000	45,000
001-1800-614400	Public Education Supplies	480	1,500	0	1,500	1,000
001-1800-616000	Uniforms	2,456	4,120	1,799	4,120	3,120
001-1800-618000	Minor Tools and Equipment	1,946	4,000	0	3,000	3,000
61 - General Supplies Totals:		**51,882**	**55,120**	**23,606**	**54,120**	**52,620**
62 - Energy and Fuel						
001-1800-621000	Gasoline	5,065	6,500	3,039	8,000	9,000
62 - Energy and Fuel Totals:		**5,065**	**6,500**	**3,039**	**8,000**	**9,000**
66 - Education						
001-1800-661000	Seminar Tuition	1,721	3,000	950	3,000	3,000
001-1800-662000	Certification Fees	0	500	0	500	500
001-1800-665000	Travel and Lodging	195	1,500	755	1,500	1,500
001-1800-665500	Meals	82	1,000	543	543	1,000
66 - Education Totals:		**1,998**	**6,000**	**2,248**	**5,543**	**6,000**
18 - Animal Services Totals:		**727,391**	**813,357**	**366,040**	**819,450**	**858,262**
001 - GENERAL Totals:		**727,391**	**813,357**	**366,040**	**819,450**	**858,262**

The Planning/Codes Department administers the Zoning Ordinance, Subdivision Regulations, other City codes, State statutory and regulatory requirements, and Health codes. Specific areas of responsibility include: applications for rezoning of property; subdivision of land; variances to development requirements; annexation; long range plans; and health inspection services.

The Department is also charged with promoting the long-term growth and prosperity of the community. The Department provides staff support to the Planning and Zoning Commission, the Building and Standards Commission, and the Zoning Board of Adjustments.

The Department also provides services to ensure a high quality of public health within the City. Seguin has numerous establishments which require food inspections and permitting. All of these establishments require several inspections annually.

Code compliance is one of the Department's major activities. This includes enforcement of the City's weedy lot and junk vehicle ordinances, responses to illegal trash dumping, insect and rodent control, sewer violations, and any other situations which in any way pose a risk to public health.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Director of Planning/Codes	1	1	1
Assistant Director of Planning/Codes	1	1	1
Chief Building Official	1	1	1
Deputy Building Official	1	1	1
Senior Building Inspector*	1	1	1
Building Inspector	4	4	4
Permit Supervisor	1	1	1
Permit Technician**	3	3	3
Senior Permit Technician	1	1	1
Code Compliance Supervisor	1	1	1
Code Compliance Officer	2	2	2
Admin. Assistant –Code Compliance	1	1	1
Health Inspector/Sanitarian	2	2	2
Planning Assistant	1	1	1
Planning Manager	1	1	1
Planner	2	2	2
Tyler Enterprise Analyst	1	1	1
Historic Preservation Officer / Planner	1	1	1
	--	--	--
	24	26	26

* Funded in Utility Fund
**One position funded out of the Utility Fund

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
21 - Planning						
11-Salaries						
001-2100-110100	Regular Salaries	1,525,687	1,741,764	785,620	1,741,764	1,874,874
001-2100-112000	Overtime/On Call	127	1,000	170	1,000	750
11-Salaries Totals:		**1,525,814**	**1,742,764**	**785,790**	**1,742,764**	**1,875,624**
12 - Benefits						
001-2100-121000	Payroll Taxes	112,740	131,737	58,579	131,737	141,818
001-2100-122000	Retirement	350,352	383,234	177,119	383,234	397,046
001-2100-123000	Health Insurance	184,972	216,224	103,046	216,224	259,086
001-2100-123100	Life Insurance	1,340	1,446	718	1,446	1,509
001-2100-124000	Workers' Compensation	2,706	2,582	1,240	2,582	2,689
12 - Benefits Totals:		**652,110**	**735,222**	**340,703**	**735,222**	**802,148**
32 - Professional Services						
001-2100-320500	Professional Services	63,910	50,200	14,795	30,000	20,000
001-2100-324000	Weedy Lots	53,456	52,200	12,354	52,200	53,000
001-2100-329000	Building Demolition	24,350	83,200	0	83,200	70,000
32-Professional Services Totals:		**141,716**	**185,600**	**27,149**	**165,400**	**143,000**
41 -Utilities Services						
001-2100-415200	Telephone-Mobile Phone	10,436	10,450	4,840	10,450	10,450
41 - Utilities Services Totals:		**10,436**	**10,450**	**4,840**	**10,450**	**10,450**
43 - Repair and Maintenance						
001-2100-432100	V&E Maint.-Motor Vehicles	775	1,000	530	1,000	1,000
43 - Repair and Maintenance Totals:		**775**	**1,000**	**530**	**1,000**	**1,000**
54-Advertising						
001-2100-541000	Publication of Notices	6,798	7,600	3,949	7,600	7,400
54- Advertising Totals:		**6,798**	**7,600**	**3,949**	**7,600**	**7,400**
61- General Supplies						
001-2100-611000	Office Supplies	1,748	2,300	2,230	4,000	3,000
001-2100-612000	Postage	4,774	4,200	2,770	6,000	1,000
001-2100-613000	Operating Supplies	2,660	2,100	1,098	2,100	2,100
001-2100-616000	Uniforms	5,591	5,400	4,708	5,400	8,000
001-2100-618000	Minor Tools and Equipment	5,964	1,000	0	1,000	750
61 - General Supplies Totals:		**20,737**	**15,000**	**10,805**	**18,500**	**14,850**
62 - Energy and Fuel						
001-2100-621000	Gasoline	14,216	19,000	7,344	19,000	22,000
62- Energy and Fuel Totals:		**14,216**	**19,000**	**7,344**	**19,000**	**22,000**
65- Miscellaneous						
001-2100-654000	Annexation Expense	212	500	0	500	1,000
65- Miscellaneous Totals:		**212**	**500**	**0**	**500**	**1,000**
66 - Education						

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001-2100-661000	Seminar Tuition	7,054	10,200	4,866	10,200	10,700
001-2100-665000	Travel and Lodging	5,519	6,300	2,028	6,300	5,850
001-2100-665500	Meals	2,390	3,125	1,024	3,125	2,450
001-2100-666000	Dues	2,759	3,625	748	3,625	3,710
001-2100-667000	Subscriptions	227	360	0	200	200
66 - Education Totals:		**17,949**	**23,610**	**8,667**	**23,450**	**22,910**
21 - Planning Totals:		**2,390,762**	**2,740,746**	**1,189,777**	**2,723,886**	**2,900,382**
001 - GENERAL Totals:		**2,390,762**	**2,740,746**	**1,189,777**	**2,723,886**	**2,900,382**

The City Secretary's office is primarily responsible for preparing materials for City Council meeting agendas, giving notice and the recording of City Council meetings and is responsible for the charge of certain official records and documents of the City, including minutes of the City Council, adopted ordinances and resolutions, deeds and easements, and administers all City elections. In addition, the City Secretary's Office has frequent contact with the public regarding public meetings, minutes of meetings, and general information pertaining to the City. The City Secretary is also over the administration and enforcement of a Records Management Program pursuant to Local Government Records Act.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
City Secretary*	1	1	1
Deputy City Secretary*	1	1	1
	2	2	2

* One-half of all salary and benefits are funded in Utility Fund

BUDGET SUMMARY

This budget includes an increase in Election Expenses of $30,000 due to this being an election year.

2026-27 Budget - City Secretary

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
22-City Secretary						
11- Salaries						
001-2200-110100	Regular Salaries	83,886	89,989	40,383	89,989	94,754
11- Salaries Totals:		**83,886**	**89,989**	**40,383**	**89,989**	**94,754**
12- Benefits						
001-2200-121000	Payroll Taxes	6,211	6,884	2,996	6,884	7,249
001-2200-122000	Retirement	19,278	19,789	9,102	19,789	20,050
001-2200-123000	Health Insurance	9,155	9,976	4,827	9,976	11,626
001-2200-123100	Life Insurance	63	63	32	63	63
001-2200-124000	Workers' Compensation	93	88	42	88	86
12- Benefits Totals:		**34,800**	**36,800**	**16,997**	**36,800**	**39,074**
41 - Utilities Services						
001-2200-415200	Telephone-Mobile Phone	450	451	225	451	451
41 - Utilities Services Totals:		**450**	**451**	**225**	**451**	**451**
54- Advertising						
001-2200-541000	Publication of Notices	3,724	6,000	1,497	6,000	6,000
54- Advertising Totals:		**3,724**	**6,000**	**1,497**	**6,000**	**6,000**
61- General Supplies						
001-2200-611000	Office Supplies	1,506	1,500	1,155	1,500	1,500
001-2200-612000	Postage	381	400	184	400	400
001-2200-614200	Records Management Supplies	0	500	0	500	0
001-2200-616000	Uniforms	0	0	0	0	180
61- General Supplies Totals:		**1,887**	**2,400**	**1,340**	**2,400**	**2,080**
65 - Miscellaneous						
001-2200-653000	Election Expenses	23,755	5,000	0	5,000	35,000
001-2200-653100	Municipal Code Updates	10,901	12,500	10,056	12,500	12,500
001-2200-653400	Minute/Ordinance Supplies	0	1,250	0	1,250	625
65- Miscellaneous Totals:		**34,656**	**18,750**	**10,056**	**18,750**	**48,125**
66 - Education						
001-2200-661000	Seminar Tuition	2,266	4,000	1,250	4,000	1,000
001-2200-665000	Travel and Lodging	1,617	3,000	2,658	3,000	1,000
001-2200-665500	Meals	214	825	309	825	325
001-2200-666000	Dues	350	350	125	350	350
001-2200-667000	Subscriptions	144	300	201	300	300
66 - Education Totals:		**4,592**	**8,475**	**4,543**	**8,475**	**2,975**
22-City Secretary Totals:		**163,995**	**162,865**	**75,042**	**162,865**	**193,459**
001 - GENERAL Totals:		**163,995**	**162,865**	**75,042**	**162,865**	**193,459**

Human Resources provide direction and support in human resource management to the City of Seguin departments.

The department's mission is to establish and maintain a work environment that:

1. Manages employees in a way that is fair and consistent;
2. Provides opportunities for employees to contribute to the organization;
3. Recognizes employee contributions through an appropriate reward system;
4. Fosters effective communication between the City Manager, management staff and all employees;
5. Coordinates employee performance evaluation process;
6. Reviews City positions and compensation to assure City of Seguin offers competitive opportunities to recruit qualified personnel;
7. Coordinates employee training programs including citizen relations, safety, and management development;
8. Coordinates activities to recruit the best applicants for employment opportunities with the City.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Director of Human Resources*	1	1	1
Assistant Director of Human Resources**	0	0	1
Risk Management Administrator*	1	1	0
Risk Manager/ ADA Coordinator	0	0	1
Employee Relations Manager*	1	1	1
Payroll Benefits Administrator*	1	1	1
Human Resources Generalist*	1	1	1
Human Resources Assistant*	1	1	1
	6	6	7

* One-half of salary and benefits funded in Utility Fund
**Funded in Utility Fund.

BUDGET SUMMARY

This budget includes the following:

1. The addition of an Assistant Human Resources Director funded in January.

SEGUIN TEXAS

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2026-27 Budget - Human Resources

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
23 - Human Resources						
11 - Salaries						
001-2300-110100	Regular Salaries	248,966	269,123	121,985	269,123	284,948
11 - Salaries Totals:		**248,966**	**269,123**	**121,985**	**269,123**	**284,948**
12 - Benefits						
001-2300-121000	Payroll Taxes	18,230	20,588	9,319	20,588	21,732
001-2300-122000	Retirement	57,154	59,180	27,496	59,180	60,295
001-2300-123000	Health Insurance	26,516	29,551	14,293	29,551	33,420
001-2300-123100	Life Insurance	185	189	95	189	189
001-2300-124000	Workers' Compensation	276	299	126	299	259
12 - Benefits Totals:		**102,361**	**109,807**	**51,328**	**109,807**	**115,895**
32 - Professional Services						
001-2300-320500	Professional Services	54,726	62,975	29,875	62,975	68,500
32 - Professional Services Totals:		**54,726**	**62,975**	**29,875**	**62,975**	**68,500**
41 - Utilities Services						
001-2300-415200	Telephone-Mobile Phone	1,310	1,352	675	1,351	1,351
41 - Utilities Services Totals:		**1,310**	**1,352**	**675**	**1,351**	**1,351**
61 - General Supplies						
001-2300-612000	Postage	295	300	157	300	300
001-2300-613000	Operating Supplies	1,626	3,610	1,125	3,610	2,600
001-2300-616000	Uniforms	0	0	0	0	630
001-2300-618000	Minor Tools and Equipment	0	0	0	0	3,000
61 - General Supplies Totals:		**1,921**	**3,910**	**1,282**	**3,910**	**6,530**
65 - Miscellaneous						
001-2300-655000	Safety Committee	834	2,000	0	2,000	2,000
001-2300-655100	Employee Recognition	18,318	22,450	10,696	22,450	18,250
001-2300-655200	Recruitment	9,283	17,500	1,605	17,500	7,940
65 - Miscellaneous Totals:		**28,435**	**41,950**	**12,301**	**41,950**	**28,190**
66 - Education						
001-2300-661000	Seminar Tuition	0	0	0	100	2,050
001-2300-664000	City Training	492	2,000	74	2,000	2,000
001-2300-665000	Travel and Lodging	0	0	0	0	2,000
001-2300-665500	Meals	0	0	0	0	200
001-2300-666000	Dues	305	425	0	425	425
001-2300-667000	Subscriptions	565	775	607	775	800
66 - Education Totals:		**1,362**	**3,200**	**681**	**3,300**	**7,475**
23 - Human Resources Totals:		**439,080**	**492,316**	**218,127**	**492,416**	**512,890**
001 - GENERAL Totals:		**439,080**	**492,316**	**218,127**	**492,416**	**512,890**

The Public Works Department performs duties and responsibilities to assure clean, safe, and efficient streets and drainage infrastructure. To accomplish this, the department performs repairs of streets and mows major rights-of-way and channels; cooperates with other departments providing heavy equipment; and maintains street signs and striping.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Director of Public Works*	1	1	1
Public Works Superintendent	1	1	1
Equipment Operator I	5	5	5
Senior Heavy Equipment Operator	3	3	3
Maintenance Supervisor	1	1	1
Senior Administrative Technician	1	1	1
Senior Equipment Operator	0	0	1
Heavy Equipment Operator-Public Works	1	1	1
Equipment Operator II	10	10	9
Equipment Operator II – ROW	1	1	1
Service Worker	1	1	1
R.O.W. Service Worker	2	2	2
	--	--	--
	27	27	27

*25% of salary and benefits funded in the Brush Department

BUDGET SUMMARY

This budget includes the following:

1. The upgrade of one Equipment Operator II to a Senior Heavy Equipment Operator.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
24- Public Works Department						
11-Salaries						
001-2400-110100	Regular Salaries	1,375,813	1,516,127	674,745	1,516,127	1,626,935
001-2400-112000	Overtime/On Call	23,329	25,000	7,599	25,000	25,000
11- Salaries Totals:		**1,399,142**	**1,541,127**	**682,344**	**1,541,127**	**1,651,935**
12- Benefits						
001-2400-121000	Payroll Taxes	105,406	117,896	50,764	117,896	127,368
001-2400-122000	Retirement	315,645	330,360	151,579	330,360	343,941
001-2400-123000	Health Insurance	211,110	240,277	114,700	240,277	277,783
001-2400-123100	Life Insurance	1,546	1,620	788	1,620	1,557
001-2400-124000	Workers' Compensation	24,514	19,623	9,921	19,623	22,669
12- Benefits Totals:		**658,221**	**709,776**	**327,752**	**709,776**	**773,319**
32- Professional Services						
001-2400-320500	Professional Services	124,558	50,000	0	35,500	42,500
32- Professional Services Totals:		**124,558**	**50,000**	**0**	**35,500**	**42,500**
41 - Utilities Services						
001-2400-415200	Telephone-Mobile Phone	5,947	5,925	2,622	5,700	5,900
41 - Utilities Services Totals:		**5,947**	**5,925**	**2,622**	**5,700**	**5,900**
43 - Repair and Maintenance						
001-2400-432200	V&E Maint.-Machine & Tool	1,399	1,400	992	1,400	1,400
001-2400-434400	L&I Maint.-Streets Maintenance	169,353	200,000	73,709	200,000	200,000
001-2400-434800	L&I Maint.-Street Signs	44,648	50,000	12,836	60,000	35,000
001-2400-435800	L&I Maint.-St Crossing/Striping	9,784	15,000	0	55,000	55,000
43 - Repair and Maintenance Totals:		**225,184**	**266,400**	**87,537**	**316,400**	**291,400**
44 - Rental						
001-2400-441000	Equipment Rental	40,912	55,000	37,599	55,000	55,000
44 - Rental Totals:		**40,912**	**55,000**	**37,599**	**55,000**	**55,000**
61 - General Supplies						
001-2400-611000	Office Supplies	951	1,000	516	1,000	2,500
001-2400-612000	Postage	11	0	0	0	0
001-2400-613000	Operating Supplies	9,967	10,000	6,418	10,000	7,000
001-2400-614800	Clean Up Day	10,328	85,000	0	15,000	15,000
001-2400-616000	Uniforms	14,300	19,410	14,061	19,410	20,742
001-2400-618000	Minor Tools and Equipment	14,884	15,000	2,773	15,000	10,000
61- General Supplies Totals:		**50,442**	**130,410**	**23,768**	**60,410**	**55,242**
62- Energy and Fuel						
001-2400-621000	Gasoline	112,813	121,000	58,786	150,000	166,000
62- Energy and Fuel Totals:		**112,813**	**121,000**	**58,786**	**150,000**	**166,000**
66 - Education						
001-2400-661000	Seminar Tuition	1,359	4,400	398	8,400	8,000
001-2400-665000	Travel and Lodging	1,343	2,000	1,307	2,000	3,000
001-2400-665500	Meals	0	550	252	1,050	2,050
001-2400-666000	Dues	822	850	0	850	850
66 - Education Totals:		**3,524**	**7,800**	**1,957**	**12,300**	**13,900**
24- Public Works Department Totals:		**2,620,743**	**2,887,438**	**1,222,365**	**2,886,213**	**3,055,195**
001 - GENERAL Totals:		**2,620,743**	**2,887,438**	**1,222,365**	**2,886,213**	**3,055,195**

The Vehicle Maintenance Department supports other city departments through maintenance services for vehicle, tire, small engines and heavy equipment. The support also consists of compiling records and maintaining vehicle maintenance on all City vehicles.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Fleet Manager*	1	1	1
Vehicle Maintenance Supervisor*	1	1	1
Automotive Technician/Installer*	0	0	1
Automotive Technician II*	2	2	2
Automotive Technician III*	1	1	1
	--	--	--
	5	5	6

*One-half of all salaries and benefits charged to Utility Fund

BUDGET SUMMARY

This budget includes the following:

1. The addition of one Automotive Technician/Installer funded mid-year.

2026-27 Budget - Vehicle Maintenance

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
25- Vehicle Maintenance						
11-Salaries						
001-2500-110100	Regular Salaries	163,825	174,587	79,564	174,587	193,579
001-2500-112000	Overtime/On Call	1,665	5,000	732	5,000	5,000
11- Salaries Totals:		**165,490**	**179,587**	**80,296**	**179,587**	**198,579**
12- Benefits						
001-2500-121000	Payroll Taxes	12,243	13,738	5,955	13,738	15,191
001-2500-122000	Retirement	38,033	39,491	18,228	39,491	42,116
001-2500-123000	Health Insurance	22,501	24,431	11,848	24,431	30,732
001-2500-123100	Life Insurance	158	157	80	157	173
001-2500-124000	Workers' Compensation	1,893	1,822	841	1,822	1,985
12- Benefits Totals:		**74,828**	**79,640**	**36,952**	**79,640**	**90,198**
41 - Utilities Services						
001-2500-411000	Electric	11,187	13,200	4,828	11,600	13,200
001-2500-412000	Water	13,972	14,750	4,438	12,000	14,750
001-2500-413000	Sewer	5,412	6,000	2,287	5,700	6,000
001-2500-414000	Gas-Centerpoint	3,873	4,200	2,794	3,500	4,200
001-2500-415200	Telephone-Mobile Phone	1,808	1,825	799	1,800	4,152
41 - Utilities Services Totals:		**36,251**	**39,975**	**15,145**	**34,600**	**42,302**
43 - Repair and Maintenance						
001-2500-432100	V&E Maint.-Motor Vehicles	200,000	250,000	121,851	223,000	240,000
001-2500-432200	V&E Maint.-Machine & Tool	4,875	5,000	1,725	5,000	2,000
001-2500-432300	V&E Maint.-Heavy Equipment	160,823	200,000	164,649	227,000	195,000
43 - Repair and Maintenance Totals:		**365,698**	**455,000**	**288,226**	**455,000**	**437,000**
61 - General Supplies						
001-2500-613000	Operating Supplies	14,078	17,000	16,756	20,500	18,000
001-2500-616000	Uniforms	3,321	4,360	2,042	4,360	4,550
001-2500-618000	Minor Tools and Equipment	10,192	6,500	3,909	8,000	7,000
61 - General Supplies Totals:		**27,591**	**27,860**	**22,707**	**32,860**	**29,550**
62- Energy and Fuel						
001-2500-621000	Gasoline	5,116	6,500	1,820	5,000	6,000
62-Energy and Fuel Totals:		**5,116**	**6,500**	**1,820**	**5,000**	**6,000**
66 - Education						
001-2500-661000	Seminar Tuition	1,046	7,000	0	2,000	4,000
001-2500-665000	Travel and Lodging	33	1,500	300	1,500	200
001-2500-665500	Meals	0	1,500	0	1,500	300
66 - Education Totals:		**1,080**	**10,000**	**300**	**5,000**	**4,500**
99- Inventory						
001-2500-999900	Inventory/ (Overage)/Shortage	10,670	0	0	0	0
99- Inventory Totals:		**10,670**	**0**	0	0	**0**
25- Vehicle Maintenance Totals:		**686,723**	**798,562**	**445,446**	**791,687**	**808,129**
001- GENERAL Totals:		**686,723**	**798,562**	**445,446**	**791,687**	**808,129**

This Department provides comprehensive engineering, development services, capital project planning and management, inspection services, and GIS mapping and database management to the citizens of Seguin and other City departments in order to manage the City's infrastructure, protect the environment, and ensure public health and safety.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Director of Engineering*	1	0	0
Asst. City Mgr. of Transp. & Dev.*	0	1	1
Project Manager–Design*	1	1	1
Capital Project & Engineering Assistant*	1	1	1
Project Manager*	1	1	1
Engineering Tech/Graduate Engineer*	1	1	1
Projects Inspector*	2	2	2
	7	7	7
Intern – Part-time*	2	0	1

*One-half of salaries and benefits funded in Utility Fund.

2026-27 Budget - Capital Projects/Engineering

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
26 - Engineering / Capital Projects						
11 - Salaries						
001-2600-110100	Regular Salaries	322,882	348,273	155,321	348,273	367,498
11 - Salaries Totals:		**322,882**	**348,273**	**155,321**	**348,273**	**367,498**
12 - Benefits						
001-2600-121000	Payroll Taxes	23,343	25,764	11,015	25,764	26,642
001-2600-122000	Retirement	73,732	75,099	35,060	75,099	77,223
001-2600-123000	Health Insurance	27,300	28,494	13,803	28,494	33,269
001-2600-123100	Life Insurance	190	189	95	189	189
001-2600-124000	Workers' Compensation	661	543	301	543	689
12 - Benefits Totals:		**125,226**	**130,088**	**60,273**	**130,088**	**138,013**
32 - Professional Services						
001-2600-320500	Professional Services	13,883	40,000	38,662	40,000	47,000
32 - Professional Services Totals:		**13,883**	**40,000**	**38,662**	**40,000**	**47,000**
41 - Utilities Services						
001-2600-415200	Telephone-Mobile Phone	4,536	4,400	1,865	4,100	4,100
41 - Utilities Services Totals:		**4,536**	**4,400**	**1,865**	**4,100**	**4,100**
43 - Repair and Maintenance						
001-2600-432100	V&E Maint.-Motor Vehicles	0	750	0	0	0
43 - Repair and Maintenance Totals:		**0**	**750**	**0**	**0**	**0**
61 - General Supplies						
001-2600-611000	Office Supplies	208	300	260	600	600
001-2600-612000	Postage	217	200	26	200	200
001-2600-613000	Operating Supplies	482	1,300	1,172	1,300	1,000
001-2600-616000	Uniforms	629	1,680	247	1,000	2,086
001-2600-618000	Minor Tools and Equipment	279	500	0	500	500
61 - General Supplies Totals:		**1,815**	**3,980**	**1,706**	**3,600**	**4,386**
62 - Energy and Fuel						
001-2600-621000	Gasoline	5,821	7,500	2,558	7,000	8,500
62 - Energy and Fuel Totals:		**5,821**	**7,500**	**2,558**	**7,000**	**8,500**
66 - Education						
001-2600-661000	Seminar Tuition	5,229	5,000	168	5,000	5,000
001-2600-665000	Travel and Lodging	1,853	1,875	0	1,875	1,875
001-2600-665500	Meals	309	700	0	700	700
001-2600-666000	Dues	1,558	1,155	1,001	1,155	1,155
66 - Education Totals:		**8,950**	**8,730**	**1,169**	**8,730**	**8,730**
26 - Engineering / Capital Projects Totals:		**483,113**	**543,722**	**261,554**	**541,792**	**578,227**
001 - GENERAL Totals:		**483,113**	**543,722**	**261,554**	**541,792**	**578,227**

This Department performs the collection and disposal of all brush and limbs inside the City of Seguin and a mulch program.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Director of Public Works*	1	1	1
Brush Supervisor	1	1	1
Equipment Operator I	1	2	2
Equipment Operator II	2	2	2
Heavy Equipment Operator	1	1	1
Service Worker	2	1	1
	8	8	8

*75% of salary and benefits funded in the Public Works Department.

BUDGET SUMMARY

An increase of $170,000 to Contractor. This project provides funding for a contractor to receive and process all brush collected by the City at an off-site facility. The contractor will be responsible for grinding, mulching, and managing the collected brush, reducing the City's need to maintain and operate specialized processing equipment. Outsourcing this operation will reduce equipment-related costs, improve operational efficiency, and allow Public Works personnel and equipment to be redirected to higher-priority field operations and service needs.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
27- Brush Department						
11-Salaries						
001-2700-110100	Regular Salaries	359,635	390,903	172,073	390,903	408,044
001-2700-112000	Overtime/On Call	7,198	8,000	2,362	8,000	8,000
11- Salaries Totals:		**366,833**	**398,903**	**174,435**	**398,903**	**416,044**
12- Benefits						
001-2700-121000	Payroll Taxes	26,629	30,516	12,576	30,516	31,827
001-2700-122000	Retirement	84,173	87,719	39,500	87,719	88,035
001-2700-123000	Health Insurance	59,097	58,895	30,561	58,895	79,389
001-2700-123100	Life Insurance	407	378	197	378	440
001-2700-124000	Workers' Compensation	7,246	5,291	2,973	5,291	6,530
12- Benefits Totals:		**177,552**	**182,798**	**85,806**	**182,798**	**206,222**
32- Professional Services						
001-2700-320500	Professional Services	14,300	20,000	0	20,000	5,000
001-2700-329700	Contractor	0	80,000	0	81,423	250,000
32-Professional Services Totals:		**14,300**	**100,000**	**0**	**101,423**	**255,000**
41 - Utilities Services						
001-2700-415200	Telephone-Mobile Phone	2,495	2,400	991	2,400	2,400
41 - Utilities Services Totals:		**2,495**	**2,400**	**991**	**2,400**	**2,400**
43 - Repair and Maintenance						
001-2700-432200	V&E Maint.-Machine & Tool	1,540	1,600	43	1,600	600
43 - Repair and Maintenance Totals:		**1,540**	**1,600**	**43**	**1,600**	**600**
61- General Supplies						
001-2700-613000	Operating Supplies	3,257	10,000	6,744	10,000	9,000
001-2700-613300	Chemicals	3,226	7,000	0	5,000	3,000
001-2700-616000	Uniforms	3,997	6,480	3,569	6,480	6,459
001-2700-618000	Minor Tools and Equipment	19,411	16,000	6,301	16,000	16,000
61 - General Supplies Totals:		**29,891**	**39,480**	**16,613**	**37,480**	**34,459**
62-Energy and Fuel						
001-2700-621000	Gasoline	35,306	45,000	13,373	42,500	45,000
62- Energy and Fuel Totals:		**35,306**	**45,000**	**13,373**	**42,500**	**45,000**
66 - Education						
001-2700-661000	Seminar Tuition	0	500	0	200	0
001-2700-665000	Travel and Lodging	0	400	(2)	0	0
001-2700-665500	Meals	0	200	0	0	0
001-2700-666000	Dues	0	400	0	77	0
66 - Education Totals:		**0**	**1,500**	**(2)**	**277**	**0**
27-Brush Department Totals:		**627,916**	**771,682**	**291,260**	**767,381**	**959,724**
001 -GENERAL Totals:		**627,916**	**771,682**	**291,260**	**767,381**	**959,724**

The Main Street Director administers the Main Street Program in conjunction with the Texas Historical Commission. The Program emphasizes downtown economic revitalization through preservation and rehabilitation of historic buildings in order to provide the necessary image for the downtown area and serve as a unifying factor to encourage area merchants and building owners to reinvest in downtown.

The Director coordinates various community events including July 4th Parade, Fair Parade, Concerts in Central Park and Holiday Stroll.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Main Street/Dest. Seguin Director *	1	1	1
Asst. Main Street/Dest Seguin Director*	1	1	1
Downtown Coordinator	1	1	1
	3	3	3
Part-Time:			
Administrative Tech– PT	0	1	1
Parking Compliance Officer	1	1	1
Interns –Seasonal*	3	3	3
	4	5	5

* One half of salary and benefits funded in Destination Seguin fund

2026-27 Budget - Downtown & Main St. Program

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
28- Downtown & Main St. Prog.						
11-Salaries						
001-2800-110100	Regular Salaries	140,836	136,016	58,708	136,016	225,924
11-Salaries Totals:		**140,836**	**136,016**	**58,708**	**136,016**	**225,924**
12- Benefits						
001-2800-121000	Payroll Taxes	10,853	10,405	4,431	10,405	17,283
001-2800-122000	Retirement	32,566	28,063	12,868	28,063	42,763
001-2800-123000	Health Insurance	13,952	13,549	6,992	13,549	23,178
001-2800-123100	Life Insurance	117	94	47	94	126
001-2800-124000	Workers' Compensation	419	364	167	364	640
12- Benefits Totals:		**57,907**	**52,475**	**24,506**	**52,475**	**83,990**
32- Professional Services						
001-2800-320500	Professional Services	1,429	1,700	718	1,700	980
32- Professional Services Totals:		**1,429**	**1,700**	**718**	**1,700**	**980**
41- Utilities Services						
001-2800-415200	Telephone-Mobile Phone	1,825	2,050	876	2,000	1,900
41 - Utilities Services Totals:		**1,825**	**2,050**	**876**	**2,000**	**1,900**
43 - Repair and Maintenance						
001-2800-436100	Downtown Maintenance	2,559	6,000	3,248	6,000	6,000
43 - Repair and Maintenance Totals:		**2,559**	**6,000**	**3,248**	**6,000**	**6,000**
54 - Advertising						
001-2800-542000	Promotional	2,613	2,500	2,056	2,500	2,500
54 - Advertising Totals:		**2,613**	**2,500**	**2,056**	**2,500**	**2,500**
61 - General Supplies						
001-2800-611000	Office Supplies	1,047	1,100	496	1,100	1,100
001-2800-612000	Postage	312	300	11	200	200
001-2800-616000	Uniforms	17	300	0	300	180
61 - General Supplies Totals:		**1,377**	**1,700**	**507**	**1,600**	**1,480**
65- Miscellaneous						
001-2800-651200	Flag Program	400	400	400	400	400
001-2800-651300	Downtown Christmas Lights	7,990	6,000	1,272	6,000	11,500
65- Miscellaneous Totals:		**8,390**	6,400	**1,672**	**6,400**	**11,900**
66 - Education						
001-2800-661000	Seminar Tuition	1,100	2,000	1,800	2,000	1,888
001-2800-665000	Travel and Lodging	3,717	2,700	794	2,700	2,100
001-2800-665500	Meals	570	750	183	750	850
001-2800-666000	Dues	1,360	1,660	535	1,660	1,660
001-2800-667000	Subscriptions	120	120	0	120	120
66 - Education Totals:		**6,867**	**7,230**	**3,312**	**7,230**	**6,618**
67 - Public Relations						
001-2800-672500	Fourth of July Parade	3,323	3,750	408	3,750	3,750
001-2800-672600	Downtown/Special Events	8,991	8,500	6,915	8,500	8,500
001-2800-675000	Fix-it/Facade Impr. Prog.	5,000	23,000	0	23,000	5,000
67-Public Relations Totals:		**17,314**	**35,250**	**7,322**	**35,250**	**17,250**
28 - Downtown & Main St. Prog. Totals:		**241,117**	**251,321**	**102,925**	**251,171**	**358,542**
001 - GENERAL Totals:		**241,117**	**251,321**	**102,925**	**251,171**	**358,542**

The Facilities Department is responsible for the maintenance of city facilities.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Director of Facilities*	1	1	1
Building Maintenance Supervisor*	1	1	1
Building Maintenance Specialist	1	1	1
Building Maintenance Technician*	2	2	2
Administrative Assistant*	0	0	1
	--	--	--
	5	5	6

*One-half of salary and benefits funded in Utility Fund.

BUDGET SUMMARY

This budget includes the following:

1. The addition of an Administrative Assistant funded mid-year.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 -GENERAL						
29 - Facilities						
11-Salaries						
001-2900-110100	Regular Salaries	149,930	172,049	77,924	172,049	193,352
001-2900-112000	Overtime/On Call	185	3,100	209	3,100	3,000
11 - Salaries Totals:		**150,114**	**175,149**	**78,133**	**175,149**	**196,352**
12 - Benefits						
001-2900-121000	Payroll Taxes	11,159	13,399	5,980	13,399	15,021
001-2900-122000	Retirement	34,522	38,515	17,647	38,515	41,642
001-2900-123000	Health Insurance	20,670	24,414	9,834	24,414	23,442
001-2900-123100	Life Insurance	144	157	79	157	173
001-2900-124000	Workers' Compensation	1,453	1,493	693	1,493	1,581
12 - Benefits Totals:		**67,949**	**77,979**	**34,233**	**77,979**	**81,859**
41 - Utilities Services						
001-2900-415200	Telephone-Mobile Phone	1,147	1,650	550	1,300	1,300
41 - Utilities Services Totals:		**1,147**	**1,650**	**550**	**1,300**	**1,300**
43 - Repair and Maintenance						
001-2900-432800	Generators Maintenance	9,482	35,000	1,790	35,000	15,000
001-2900-433000	Buildings Maintenance	49,347	100,000	34,277	100,000	81,209
001-2900-433100	Building Maintenance-Annual Cont	44,259	70,000	16,001	70,000	60,000
43 - Repair and Maintenance Totals:		**103,088**	**205,000**	**52,068**	**205,000**	**156,209**
61 - General Supplies						
001-2900-613000	Operating Supplies	1,713	5,400	4,914	5,400	5,400
001-2900-614300	Safety Supplies	124	1,300	0	1,300	1,300
001-2900-616000	Uniforms	1,878	3,120	1,021	3,000	1,208
001-2900-618000	Minor Tools and Equipment	4,274	5,000	262	5,000	5,000
61 - General Supplies Totals:		**7,988**	**14,820**	**6,197**	**14,700**	**12,908**
62 - Energy and Fuel						
001-2900-621000	Gasoline	3,921	4,000	2,149	6,500	7,500
62 - Energy and Fuel Totals:		**3,921**	**4,000**	**2,149**	**6,500**	**7,500**
29 - Facilities Totals:		**334,208**	**478,598**	**173,330**	**480,628**	**456,128**
001 - GENERAL Totals:		**334,208**	**478,598**	**173,330**	**480,628**	**456,128**

The Seguin Public Library provides resources for information, education, and recreation in appropriate print and non-print formats to enrich and enhance the lives and minds of its users throughout their lives. Services are free to all residents of Guadalupe County. The library features current, high-demand, high-interest materials in a variety of formats for persons of all ages as well as serves the community as a center of reliable information. It also encourages children from preschool age and up develops an interest in reading and learning by offering programs and services.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Library Director	1	1	1
Library Assistant	7	8	8
Library Supervisor	4	4	4
Youth Services Manager	1	1	1
Assistant Library Director	1	1	1
Circulation Manager	1	1	1
Adult Services Librarian	1	1	1
Children's Librarian	1	1	1
Library Cataloger	1	1	1
	18	19	19
Part-time:			
Library Clerk	3	3	3
Youth Services Library Clerk	1	1	1
Library Shelver	2	2	2
	6	6	6

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
31 - Public Library						
11-Salaries						
001-3100-110100	Regular Salaries	1,100,942	1,232,061	560,086	1,232,061	1,368,309
11-Salaries Totals:		**1,100,942**	**1,232,061**	**560,086**	**1,232,061**	**1,368,309**
12- Benefits						
001-3100-121000	Payroll Taxes	82,923	90,899	41,776	90,899	104,676
001-3100-122000	Retirement	251,904	261,291	125,698	261,291	289,534
001-3100-123000	Health Insurance	123,054	139,983	72,348	139,983	159,769
001-3100-123100	Life Insurance	1,031	1,070	566	1,070	1,070
001-3100-124000	Workers' Compensation	1,616	1,555	762	1,555	1,809
12- Benefits Totals:		**460,529**	**494,798**	**241,150**	**494,798**	**556,858**
41 - Utilities Services						
001-3100-411000	Electric	43,456	50,400	21,265	45,700	50,400
001-3100-412000	Water	7,648	8,900	2,812	8,000	8,900
001-3100-413000	Sewer	1,769	1,900	946	2,000	2,100
001-3100-415200	Telephone-Mobile Phone	900	37,100	14,242	35,000	36,000
001-3100-415300	Internet Access	29,042	32,040	1,020	2,040	12,040
41 - Utilities Services Totals:		**82,815**	**130,340**	**40,286**	**92,740**	**109,440**
43 - Repair and Maintenance						
001-3100-431100	Office Maintenance-Equipment	1,266	1,630	0	0	2,000
001-3100-431200	Office Maintenance-Computer	32,657	43,079	27,081	43,079	45,084
43 - Repair and Maintenance Totals:		**33,922**	**44,709**	**27,081**	**43,079**	**47,084**
44- Rental						
001-3100-441500	Office Equipment Rental	5,690	5,800	2,514	6,187	6,804
44 - Rental Totals:		**5,690**	**5,800**	**2,514**	**6,187**	**6,804**
61- General Supplies						
001-3100-611000	Office Supplies	8,484	11,000	3,504	14,000	10,000
001-3100-612000	Postage	1,758	4,000	3,213	4,200	4,300
001-3100-613000	Operating Supplies	19,067	26,770	13,025	42,013	34,199
001-3100-616000	Uniforms	0	0	0	0	1,620
001-3100-617100	Special Revenue Expenditures	117,933	80,000	49,188	90,000	80,000
001-3100-618000	Minor Tools and Equipment	5,000	3,000	603	3,000	1,500
001-3100-618500	Collection Materials	82,832	86,000	32,337	95,000	83,000
001-3100-618800	Library Programs	5,987	7,000	4,402	10,000	7,000
61-General Supplies Totals:		**241,060**	**217,770**	**106,272**	**258,213**	**221,619**
65 - Miscellaneous						
001-3100-651100	Credit Card Service Fees	4,140	2,100	957	2,500	2,500
65- Miscellaneous Totals:		**4,140**	**2,100**	**957**	**2,500**	**2,500**
66 - Education						
001-3100-661000	Seminar Tuition	1,990	2,100	1,890	2,440	2,700
001-3100-665000	Travel and Lodging	4,155	7,620	2,352	5,700	1,500
001-3100-665500	Meals	581	1,500	141	580	250
001-3100-666000	Dues	3,074	4,000	1,077	4,500	4,200
66 - Education Totals:		**9,800**	**15,220**	**5,459**	**13,220**	**8,650**
31 - Public Library Totals:		**1,938,899**	**2,142,797**	**983,806**	**2,142,797**	**2,321,264**
001 - GENERAL Totals:		**1,938,899**	**2,142,797**	**983,806**	**2,142,797**	**2,321,264**

The purpose of the Parks and Recreation Department is to provide an opportunity to the citizens of the community to participate in a well organized recreational program conducted by trained personnel making use of equipped parks and recreational facilities. By providing recreational opportunity and a variety of facilities, it is hoped that the health, happiness, and morale of the citizens will be enhanced.

The Parks and Recreation Department is responsible for maintaining right-of-way areas of the city streets, city owned lots, drainage channels, grounds maintenance of city facilities, grounds maintenance of city parks, recreation facilities, establishing and conducting recreational programs, coordinating facilities for league and tournament play, and operating the Wave Pool.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Director of Parks & Recreation	1	1	1
Assistant Director of Parks & Recreation	1	1	1
Parks Maintenance Superintendent	1	1	1
Parks Maintenance Specialist	1	1	1
Crew Leader-Parks	3	3	3
Senior Administrative Assistant	1	1	1
Athletic/Aquatics Superintendent	1	1	1
Recreation Superintendent	1	1	1
Landscape Technician	1	1	1
Service Worker	8	8	8
Service Worker II	3	3	3
Programs Assistant	1	1	1
	--	--	--
	23	23	23
Part-time/Seasonal:			
Unit Coordinator	5	5	5
Day Camp Guide	13	13	13
Lead Instructor-Recreation	7	7	7
Instructor-Recreation	19	19	19
Service Worker/Part-Time Regular	1	1	1
Park Ranger	2	2	2
	--	--	--
	47	47	47

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
34-Parks and Recreation						
11 - Salaries						
001-3400-110100	Regular Salaries	1,287,296	1,463,138	624,854	1,463,138	1,491,563
001-3400-110200	Regular Salaries - Day Camp	75,472	74,500	0	74,500	74,500
001-3400-110300	Regular Salaries - After School Prog	101,381	132,715	47,702	132,715	132,715
001-3400-112000	Overtime/On Call	19,730	35,000	7,565	35,000	35,000
001-3400-112100	Holiday Pay	1,889	4,000	1,176	4,000	5,000
11 - Salaries Totals:		**1,485,767**	**1,709,353**	**681,297**	**1,709,353**	**1,738,778**
12 - Benefits						
001-3400-121000	Payroll Taxes	110,569	130,171	50,810	130,171	132,472
001-3400-122000	Retirement	298,658	321,082	142,712	321,082	320,074
001-3400-123000	Health Insurance	199,935	225,333	102,464	225,333	255,669
001-3400-123100	Life Insurance	1,399	1,447	687	1,447	1,322
001-3400-124000	Workers' Compensation	13,792	12,813	5,399	12,813	13,765
001-3400-126000	Car Allowance	5,200	5,200	2,600	5,200	5,200
12 - Benefits Totals:		**629,553**	**696,046**	**304,672**	**696,046**	**728,502**
32 - Professional Services						
001-3400-320800	Fireworks Display	45,473	70,000	35,000	70,000	60,000
32 - Professional Services Totals:		**45,473**	**70,000**	**35,000**	**70,000**	**60,000**
41 - Utilities Services						
001-3400-411000	Electric	63,242	69,400	46,855	101,000	100,000
001-3400-412000	Water	98,409	142,000	65,559	142,000	149,100
001-3400-413000	Sewer	26,103	13,000	5,052	26,400	27,700
001-3400-415200	Telephone-Mobile Phone	18,483	19,500	7,951	18,500	18,500
41 - Utilities Services Totals:		**206,237**	**243,900**	**125,418**	**287,900**	**295,300**
43 - Repair and Maintenance						
001-3400-432100	V&E Maint.-Motor Vehicles	115	200	10	200	200
001-3400-432200	V&E Maint.-Machine & Tool	9,117	20,000	1,554	10,000	14,500
001-3400-434100	L&I Maint.-Grounds	105,192	120,000	49,677	135,000	120,000
001-3400-434700	L&I Maint.-Playground Equipment	78,377	80,000	25,704	80,000	70,000
001-3400-436400	L&I Maint.-Fountain	5,524	7,000	7,000	7,000	10,000
43 - Repair and Maintenance Totals:		**198,325**	**227,200**	**83,944**	**232,200**	**214,700**
44 - Rental						
001-3400-441000	Equipment Rental	2,849	3,000	1,356	3,000	3,000
44 - Rental Totals:		**2,849**	**3,000**	**1,356**	**3,000**	**3,000**
54 - Advertising						
001-3400-542000	Promotional	15,794	18,000	12,171	18,000	15,000
54 - Advertising Totals:		**15,794**	**18,000**	**12,171**	**18,000**	**15,000**
61 - General Supplies						
001-3400-612000	Postage	34	100	58	100	100
001-3400-613000	Operating Supplies	54,054	65,000	22,285	65,000	55,000
001-3400-613300	Chemicals	4,466	8,000	2,374	6,000	8,000
001-3400-614000	Day Camp Supplies	27,403	30,000	4,325	30,000	32,000
001-3400-615500	Recreation Program Supplies	13,952	50,000	9,055	20,000	50,000
001-3400-615600	After School Program Sup	23,795	28,000	8,355	25,000	28,000
001-3400-616000	Uniforms	9,408	15,960	9,849	15,960	13,263
001-3400-618000	Minor Tools and Equipment	15,177	15,000	3,975	15,000	20,000
61 - General Supplies Totals:		**148,290**	**212,060**	**60,276**	**177,060**	**206,363**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
62- Energy and Fuel						
001-3400-621000	Gasoline	32,776	40,000	14,080	39,000	46,000
62- Energy and Fuel Totals:		**32,776**	**40,000**	**14,080**	**39,000**	**46,000**
66 - Education						
001-3400-661000	Seminar Tuition	4,163	7,500	2,698	7,500	5,000
001-3400-665000	Travel and Lodging	2,790	7,000	1,738	7,000	4,500
001-3400-665500	Meals	1,247	2,000	808	2,000	1,634
001-3400-666000	Dues	980	1,300	0	1,300	1,300
66 - Education Totals:		**9,180**	**17,800**	**5,244**	**17,800**	**12,434**
34 - Parks and Recreation Totals:		**2,774,244**	**3,237,360**	**1,323,458**	**3,250,360**	**3,320,077**
001 - GENERAL Totals:		**2,774,244**	**3,237,360**	**1,323,458**	**3,250,360**	**3,320,077**

The Information Technologies Department is responsible for the purchase and maintenance of all computers, printers, software, servers, etc. within the City of Seguin. This budget was established and designated strictly for the City's computer/information technologies. Previously, the majority of these expenses were budgeted within the individual departments. The costs for this department are shared equally by the General Fund and the Utility Fund.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Chief Information Officer*	1	1	1
Asst. Chief Information Officer	0	0	1
Information Tech. Operations Manager*	1	1	1
GIS Manager*	1	1	0
GIS Field Technician*	1	1	1
GIS Senior Analyst*	0	1	1
Info. Tech. Security Manager*	1	1	1
Info. Tech Security Administrator*	0	1	1
Info. Tech. Senior Administrator*	1	1	1
Information Technology Technician*	2	2	2
Info. Tech. Service Desk Manager*	1	1	1
Information Technology Senior Tech.*	1	1	1
Information Technology P. Safety Admin.*	1	1	1
	11	13	13
GIS Intern*	1	0	2

*1/2 of salary and benefits funded in Utility Fund.

BUDGET SUMMARY

This budget includes the following:

1. The upgrade of the GIS Manager to the Asst. Chief Information Officer.
2. The addition of 2 seasonal GIS Interns.

2026-27 Budget - Information Technologies

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 -GENERAL						
87- Information Technologies						
11- Salaries						
001-8700-110100	Regular Salaries	446,888	506,708	244,549	506,708	531,922
11-Salaries Totals:		**446,888**	**506,708**	**244,549**	**506,708**	**531,922**
12- Benefits						
001-8700-121000	Payroll Taxes	33,695	38,179	18,495	38,179	40,046
001-8700-122000	Retirement	103,936	110,815	55,707	110,815	112,349
001-8700-123000	Health Insurance	43,422	47,904	27,311	47,904	61,342
001-8700-123100	Life Insurance	320	316	188	316	347
001-8700-124000	Workers' Compensation	494	517	252	517	483
001-8700-126000	Car Allowance	2,600	2,600	1,300	2,600	2,600
12- Benefits Totals:		**184,467**	**200,331**	**103,253**	**200,331**	**217,166**
32- Professional Services						
001-8700-320500	Professional Services	4,741	7,000	0	7,000	5,000
32-Professional Services Totals:		**4,741**	7,000	**0**	**7,000**	**5,000**
41 - Utilities Services						
001-8700-411000	Electric	0	0	0	0	2,500
001-8700-412000	Water	0	0	0	0	450
001-8700-413000	Sewer	0	0	0	0	500
001-8700-415200	Telephone-Mobile Phone	6,160	6,575	3,506	6,575	6,575
41 - Utilities Services Totals:		**6,160**	**6,575**	**3,506**	**6,575**	**10,025**
43 - Repair and Maintenance						
001-8700-431200	Office Maintenance-Computer	20,539	25,000	7,207	25,000	25,000
001-8700-431300	Computer Maintenance-Annual Cor	631,265	889,885	339,198	889,885	999,296
001-8700-431500	Office Maintenance-WiFi Netwrk	3,855	0	0	0	0
001-8700-432400	Communications Maintenance	11,271	18,000	6,226	18,000	15,000
001-8700-432700	Communications Maint.-Annual Co	55,619	67,400	26,866	67,400	73,000
43 - Repair and Maintenance Totals:		**722,550**	**1,000,285**	**379,497**	**1,000,285**	**1,112,296**
61- General Supplies						
001-8700-612000	Postage	77	100	75	100	100
001-8700-613000	Operating Supplies	1,567	2,000	468	2,000	1,500
001-8700-616000	Uniforms	0	421	397	540	1,485
001-8700-618000	Minor Tools and Equipment	1,737	2,000	383	2,000	12,000
61- General Supplies Totals:		**3,382**	**4,521**	**1,324**	**4,640**	**15,085**
62- Energy and Fuel						
001-8700-621000	Gasoline	1,265	3,000	933	2,000	2,500
62- Energy and Fuel Totals:		**1,265**	**3,000**	**933**	**2,000**	**2,500**
66 - Education						
001-8700-661000	Seminar Tuition	4,322	10,000	2,522	10,000	7,500
001-8700-665000	Travel and Lodging	5,731	6,000	809	6,000	5,000
001-8700-665500	Meals	765	500	98	500	0
001-8700-666000	Dues	268	500	105	500	250
66 - Education Totals:		**11,085**	**17,000**	**3,535**	**17,000**	**12,750**
87-Information Technologies Totals:		**1,380,537**	**1,745,421**	**736,597**	**1,744,540**	**1,906,744**
001 - GENERAL Totals:		**1,380,537**	**1,745,421**	**736,597**	**1,744,540**	**1,906,744**

The position of City Attorney has a separate budget similar to the position of City Secretary. The costs for this position are shared equally by the General Fund and the Utility Fund.

The City Attorney provides legal advice to Mayor, City Council, City Manager, and other City personnel on a variety of issues relating to City services. The City Attorney prepares City ordinances, reviews contracts, prepares easements, and attends the regular meetings of City Council.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
City Attorney*	1	1	1
Assistant City Attorney*	0	0	1
Real Estate Manager**	1	1	1
Legal Administrative Assistant**	1	1	1
	--	--	--
	3	3	4

* One-half of salary and benefits is funded in the Utility Fund.
** 75% of salary and benefits is funded in the Utility Fund

BUDGET SUMMARY

This budget includes the following:

1. The addition of an Assistant City Attorney funded mid-year.

SEGUIN TEXAS

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2026-27 Budget - City Attorney

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
89- City Attorney						
11 - Salaries						
001-8900-110100	Regular Salaries	164,220	167,454	79,927	167,454	222,431
11- Salaries Totals:		**164,220**	**167,454**	**79,927**	**167,454**	**222,431**
12-Benefits						
001-8900-121000	Payroll Taxes	11,513	11,443	5,197	11,443	15,490
001-8900-122000	Retirement	37,691	36,823	17,815	36,823	46,518
001-8900-123000	Health Insurance	12,045	11,353	6,339	11,353	17,835
001-8900-123100	Life Insurance	79	66	40	66	94
001-8900-124000	Workers' Compensation	185	165	83	165	203
12- Benefits Totals:		**61,513**	**59,850**	**29,474**	**59,850**	**80,140**
32- Professional Services						
001-8900-320500	Professional Services	387	5,000	195	6,700	2,000
001-8900-321500	Attorney Fees	16,100	15,000	6,935	13,000	27,500
32-Professional Services Totals:		**16,487**	**20,000**	**7,130**	**19,700**	**29,500**
41 - Utilities Services						
001-8900-415200	Telephone-Mobile Phone	805	800	388	901	900
41 - Utilities Services Totals:		**805**	**800**	**388**	**901**	**900**
61 - General Supplies						
001-8900-611000	Office Supplies	853	900	476	800	835
001-8900-612000	Postage	24	450	2	59	450
001-8900-618000	Minor Tools and Equipment	0	850	0	0	2,250
61- General Supplies Totals:		**877**	**2,200**	**478**	**859**	**3,535**
66 - Education						
001-8900-661000	Seminar Tuition	622	1,300	228	1,000	1,800
001-8900-665000	Travel and Lodging	527	1,500	364	1,300	1,700
001-8900-665500	Meals	0	200	41	100	0
001-8900-666000	Dues	472	1,000	313	800	1,500
001-8900-667000	Subscriptions	434	800	195	558	800
66 - Education Totals:		**2,055**	**4,800**	**1,141**	**3,758**	**5,800**
89 - City Attorney Totals:		**245,957**	**255,104**	**118,538**	**252,523**	**342,305**
001- GENERAL Totals:		**245,957**	**255,104**	**118,538**	**252,523**	**342,305**

BUDGET SUMMARY

This budget includes the following:

1. An increase of $301,335 in Solid Waste Contract due to the increased number of customers and an increase in rates. Refuse Collection revenue has also increased accordingly.
2. An increase in Guadalupe Regional Medical Center for Indigent Health Care costs of $172,167. This is a 6% increase over FY26.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
001 - GENERAL						
90-Non Departmental						
32- Professional Services						
001-9000-320900	Preventive Medical	3,890	2,800	0	300	0
001-9000-322200	Seguin Youth Services	0	50,000	13,846	50,000	0
001-9000-323500	Solid Waste Contract	2,079,373	2,194,240	1,124,125	2,367,257	2,495,575
001-9000-323600	Recycling	509,943	520,800	274,733	553,000	564,000
32-Professional Services Totals:		**2,593,207**	**2,767,840**	**1,412,703**	**2,970,557**	**3,059,575**
41 - Utilities Services						
001-9000-411000	Electric	29,233	28,700	17,252	40,300	41,500
001-9000-412000	Water	3,306	3,700	1,628	3,700	3,900
001-9000-413000	Sewer	3,818	3,800	1,862	4,100	4,300
001-9000-414000	Gas-Centerpoint	787	950	409	950	1,050
001-9000-415000	Telephone Service	29,443	32,500	10,674	31,000	31,000
41- Utilities Services Totals:		**66,588**	**69,650**	**31,826**	**80,050**	**81,750**
44 - Rental						
001-9000-441500	Office Equipment Rental	10,299	11,000	3,841	10,300	11,000
44- RentalTotals:		**10,299**	**11,000**	**3,841**	**10,300**	**11,000**
52- Insurance						
001-9000-521000	Building/Auto Liability	263,243	400,000	189,285	275,000	350,000
001-9000-524000	Unemployment Insurance	27,700	10,000	8,890	10,000	10,000
52- Insurance Totals:		**290,943**	**410,000**	**198,176**	**285,000**	**360,000**
62- Energy and Fuel						
001-9000-621000	Gasoline	119	500	76	200	500
62-Energy and Fuel Totals:		**119**	**500**	**76**	**200**	**500**
65- Miscellaneous						
001-9000-651100	Credit Card Service Fees	176,143	140,000	80,009	200,000	200,000
001-9000-651500	Cash Over/Short	0	0	30	0	0
001-9000-651600	380 Agreement Payments	139,603	200,000	18,654	35,000	220,000
001-9000-655100	Employee Recognition	0	0	0	0	10,000
001-9000-659200	Indirect Cost Allocation	(8,590,660)	(7,000,000)	(3,500,000)	(7,000,000)	(8,000,000)
65 - Miscellaneous Totals:		**(8,274,913)**	**(6,660,000)**	**(3,401,307)**	**(6,765,000)**	**(7,570,000)**
66 - Education						
001-9000-666000	Dues	7,153	7,850	1,278	8,000	8,400
66 - Education Totals:		**7,153**	**7,850**	**1,278**	**8,000**	**8,400**
67 - Public Relations						
001-9000-671000	Public Relations	23,171	6,000	1,075	5,000	6,000
67 - Public Relations Totals:		**23,171**	**6,000**	**1,075**	**5,000**	**6,000**
81 -Contributions						
001-9000-812000	Guadalupe Regional Medical Cente	982,635	2,869,453	1,434,727	2,869,453	3,041,620
001-9000-812100	Prescription Assistance	5,000	5,000	5,000	5,000	5,000
001-9000-812500	AACOG Transportation	323,142	265,059	265,060	265,060	265,059
81 - Contributions Totals:		**1,310,777**	**3,139,512**	**1,704,787**	**3,139,513**	**3,311,679**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
82- Intragvrnmntl. Transfers						
001-9000-820800	Transfers to Aquatic Operating Fun	62,463	77,884	0	77,884	82,494
001-9000-823100	Transfers to General I&S Fund	9,366,756	9,629,035	9,452,708	9,269,035	9,945,795
001-9000-823600	Transfers to General Fund Capital P	6,144,335	6,381,892	2,103,546	6,381,892	4,189,920
001-9000-824400	Building/Infrastructure Fund	434,109	0	0	0	0
001-9000-829900	Economic Development	2,393,400	2,466,667	1,469,634	2,950,000	2,500,000
82 - Intragvrnmntl. Transfers Totals:		**18,401,064**	**18,555,478**	**13,025,888**	**18,678,811**	**16,718,209**
90 - Non Departmental Totals:		**14,428,407**	**18,307,830**	**12,978,342**	**18,412,431**	**15,987,113**
98-Use of Fund Balance						
97-Use of Fund Balance						
001-9800-970000	Use of Fund Balance	0	(6,391,559)	0	(6,391,559)	(3,989,920)
97-Use of Fund Balance Totals:		0	**(6,391,559)**	**0**	**(6,391,559)**	**(3,989,920)**
98 - Use of Fund Balance Totals:		**0**	**(6,391,559)**	0	**(6,391,559)**	**(3,989,920)**
001 - GENERAL Totals:		**14,428,407**	**11,916,271**	**12,978,342**	**12,020,872**	**11,997,193**

GENERAL

FUND

CAPITAL

PROJECTS

FY2027-2031 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Estimated Cost	Approved Funding	Funding Source
2027	Various	Enterprise Leases	$2,000	$2,000	FY27
	Animal Svcs.	Commercial Dish Sanitizer	$12,000	$12,000	FY27
	Facilities	Council Chambers Chairs	$16,000	$8,000	FY27
					UF FY27
	Fire/EMS	Ambulance Remount	$455,000	$455,000	FY27
	Fire/EMS	1/2 Ton Truck - New Position	$85,000	$85,000	FY27
	Fire/EMS	Aerial Truck (Quint)	$2,500,000	$2,500,000	Bonds FY27
	Fire/EMS	Self-Contained Breathing Apparatus (Payment 1 of 5)	$700,000	$160,000	FY27
	IT	Annual staff computer/iPad refresh	$214,720	$214,720	FY27
	Golf	Fairway Mower	$70,000	$70,000	FY27
	Golf	Yamaha Work Carts	$5,000	$5,000	FY27
	Parks	72" Zero Turn Radius Mower	$20,000	$20,000	FY27
	Police	Patrol Vehicles payments additional funds	$655,800	$400,000	FY27
	Police	Police Equipment	$25,000	$25,000	FY27
	Police	Body Armor	$33,600	$16,800	Grant
				$16,800	FF
	Police	Police Vehicles	$120,000	$96,000	Grant
				$24,000	FF
	Public Works	Replace Small Roller	$75,000	$75,000	FY27
	Public Works	Replace Grapple Truck	$310,000	$310,000	FY27
	Fire/EMS	Inflatable Boat & Trailer	$45,000		
	Fire/EMS	CPR Manikins	$10,000		
	Fire/EMS	Firesled	$9,500		
	Fire/EMS	Advanced Medical Training Manikins	$33,000		
	Fire/EMS	SCBA Decon Washer	$40,000		
	Fire/EMS	Camper Shell	$5,000		
	Police	1/2 Ton 4x4 Truck	$85,000		
	Police	Radar Sign Board Trailer	$26,000		

FY2027-2031 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Estimated Cost	Approved Funding	Funding Source
	Police	(3) Radar Units	$10,900		
				$1,841,720	FY27
				$2,500,000	Bonds FY27
				$112,800	Grant
				$24,000	FF
		TOTAL	$5,563,520	$4,478,520	
2028	Various	Enterprise Leases	TBD		
	Animal Svcs.	(2) 3/4 Ton 4x4 Crew Trucks	$220,000		
	Animal Svcs.	Generator	TBD		
	Facilities	Water Softeners @ all Fire Stations	$20,000		
	Fire/EMS	Cardiac Compession Devices (5)	$147,000		
	Fire/EMS	Ambulance Remount	$465,000		
	Fire/EMS	Fitness Equipment	$15,000		
	Fire/EMS	1/2 Ton 4x4 Truck	$92,000		
	IT	Annual staff computer/iPad refresh	TBD		
	Parks	15 Passenger Van	$70,000		
	Parks	72" Zero Turn Radius Mower	$20,000		
	Parks	3/4 Ton Truck	$65,000		
	Parks	ATV	$25,000		
	Police	Full Size Van (CSI)	$110,000		
	Police	Patrol Vehicles (15)	$850,000		
	Police	Body Armor	$28,800		
	Police	Forensic WetVac System	$50,000		
	Public Works	Arm Mower Tractor	$265,000		
	Public Works	Replace 2016 Wheel Loader	$250,000		
	Public Works	Replace Ton Truck	$80,000		
	Public Works	Replace 3/4 Ton Truck	$90,000		
	Public Works	Replace F-350 Dump Truck	$110,000		
	Public Works	Replace Tandem Dump Truck	$190,000		

FY2027-2031 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Estimated Cost	Approved Funding	Funding Source
	Public Works	Add Bucket Truck for Signal Tech	$300,000		
	Public Works	1/2 Ton Truck	$65,000		
		TOTAL	**$3,527,800**		
2029	Various	Enterprise Leases	TBD		
	Fire/EMS	Cardiac Compression Devices (5)	$147,000		
	Fire/EMS	Ambulance Remount	$475,000		
	Fire/EMS	1/2 Ton 4x4 Truck	$101,000		
	Facilities	FD #2 Commercial Appliances w/vent hood	$85,000		
	Facilities	FD #3 Commercial Appliances w/vent hood	$85,000		
	Library	Full Size Van - Outreach Vehicle	$70,000		
	IT	1/2 Ton 4x4 Truck	$30,000		
	IT	Annual staff computer/iPad refresh	TBD		
	Golf	TORO Workman	$40,000		
	Parks	16' Trailer	$8,000		
	Parks	1/2 Ton 4x4 Truck	$60,000		
	Parks	72" Zero Turn Radius Mower	$16,000		
	Police	Patrol Vehicles (15)	$900,000		
	Police	Body Armor	$28,800		
	Public Works	Replace Wheel Loader	$270,000		
	Public Works	Replace Mowing Tractor	$145,000		
	Public Works	Replace 3/4 Ton Truck	$75,000		
	Public Works MS4	4500 Crew Cab 4x4 Tool Truck	$150,000		
	Public Works	UTV	$35,000		
	Public Works	Replace Forklift	$50,000		
	Public Works	Replace Freightliner	$190,000		
		TOTAL	**$2,960,800**		
2030	Various	Enterprise Leases	TBD		
	Fire/EMS	Ambulance Remount	$484,000		

FY2027-2031 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Estimated Cost	Approved Funding	Funding Source
	Fire/EMS	Command Vehicle	$145,000		
	IT	Annual staff computer/iPad refresh	TBD		
	Library	EV DC Fast Charging Stations (2)	$200,000		
	Parks	ATV	$25,000		
	Parks	72" Zero Turn Radius Mower	$25,000		
	Police	Patrol Vehicles (15)	TBD		
	Police	Body Armor	$43,200		
	Police	Drones (2)	$65,000		
	Golf	Golf Cart Fleet	$150,000		
	Golf	Greens Mower	$70,000		
	Golf	Fairway Mower	$100,000		
	Public Works	Replace Grain Truck	$180,000		
	Public Works	Replace Roller	$210,000		
	Public Works	Replace F-550	$80,000		
	Public Works	Replace Sweeper	$428,000		
		TOTAL	**$2,205,200**		
2031	Various	Enterprise Leases	TBD		
	Fire/EMS	Ambulance Remount	$484,000		
	IT	Annual staff computer/iPad refresh	TBD		
	Golf	Greens Mower	$80,000		
	Golf	Trim Mower (2)	$160,000		
	Golf	Rough Mower	$100,000		
	Golf	Sprayer	$75,000		
	Golf	Work Carts (2)	$7,500		
	Golf	Fairway Mower	$100,000		
	Parks	ATV	$25,000		
	Parks	Dump Trailer	$20,000		

FY2027-2031 General Fund

Capital Equipment

Fiscal Year	Department	Equipment	Estimated Cost	Approved Funding	Funding Source
	Police	Patrol Vehicles (15)	TBD		
	Police	Body Armor	$36,000		
	Police	CAD/RMS System	$800,000		
	Public Works	Replace Roller	$110,000		
	Public Works	Replace Freightliner Dump Truck	$175,000		
	Public Works	Replace F-550	$110,000		
	Public Works	Replace 1000 Gallon Tanker	$70,000		
		TOTAL	**$2,352,500**		
		2027-2031 Grand Total	**$16,609,820**		

FY27-Current Year Funding
Grant - Grant funded
FF - Federal Forfeiture Fund
UF FY27 - Current Year Funding Utility Fund

FY2026-2030 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS

FY	Dept	Project	Projected Cost	Approved Funding	Funding Source
2027	Facilities	Fleet Building Purchase & Renovation	$1,500,000	$1,500,000	Bonds
	Facilities	PW Warehouse New Roof	$350,000	$350,000	FY27
	Facilities	Waterproofing @ Library	$20,000	$20,000	LBF
	Facilities	Additional Interior Lighting @ Library	$8,000	$8,000	LBF
	Facilities	Facilities Improvements/Renovations	$100,000	$50,000	FY27
				$50,000	FY27 UF
	Fire/EMS	Temporary Fire Station	$300,000	$300,000	FY27
	Fire/EMS	Fire Administration Building	$2,000,000	$2,000,000	Bonds
	Animal Svcs	Back Yard Water Line	$6,000	$6,000	FY27
	IT	Citywide Access Control Refresh (Yr 2 of 3)	$275,000	$101,500	FY27
				$173,500	FY27UF
	IT	City network switch refresh	$202,000	$87,000	FY27
				$115,000	FY27 UF
	IT	Technology Infrastructure Refresh	$82,500	$82,500	FY27
	IT	City Hall AV System Upgrade	$90,000	$45,000	FY27
				$45,000	FY27 UF
	Main St.	Christmas Lights for Trees @ Central Park	$16,000	$16,000	FY27
	Main St.	Vacancy Study	$25,000	$25,000	FY27
	Dest. Seguin	Economic Impact Study	$15,000	$15,000	DSM
	CP/Engineering	Power Plant Bridge Inspection & PER	$100,000	$100,000	HRF
	CP/Engineering	FM 78 & Huber Traffic Signal	$500,000	$500,000	Bonds
	CP/Engineering	SH 123 & Strempel Traffic Signal	$700,000	$700,000	Bonds
	CP/Engineering	Signal Inventory & Operational Needs Study	$150,000	$150,000	FY27
	CP/Engineering	Transportation & Master Mobility Plan	$350,000	$350,000	FY27
	CP/Engineering	CIP Long Range Planning	$250,000	$125,000	FY27
				$125,000	FY27 SWUF
	CP/Engineering	Geronimo Creek Watershed Plan	$300,000	$150,000	FY27
				$150,000	FY27SWUF
	CP/Engineering	Roadway Impact Fee Study Update	$350,000	$350,000	RIF
	Parks	CivicRec Software	$75,000	$75,000	FY27
	Parks	Refurbish Playground & Splash Pad@Park West	$375,000	$375,000	PDF

FY	Dept	Project	Projected Cost	Approved Funding	Funding Source
	Parks	Kayak/Canoe Launch/Dock @ Starcke Park East (Master Plan)	$95,000	$95,000	PDF
	Police	Additional AXON Pro-Licenses (3 yr)	$35,200	$35,200	FY27
	Police	Radio Encryption	$200,000		
	Police	Architectural Plans for Goodrich Property	$350,000		
	Animal Svcs	Reseal Kennel Walls	TBD		
	IT	Police Station AV System Upgrade	$81,000		
	IT	Security Camera Upgrades & Additions	$58,000		
				$1,948,200	**FY27**
				$4,700,000	**Bonds**
				$28,000	**LBF**
				$15,000	**DSM**
				$100,000	**HRF**
				$470,000	**PDF**
				$350,000	**RIF**
				$383,500	**FY27 UF**
				$275,000	**FY27SWUF**
		TOTAL	**$8,958,700**	**$8,269,700**	
2028	CP/Eng	Walnut Springs to Central Park Trail Extension (Potential Grant)	$1,820,000		Potential Grant
	CP/Eng	Contract Services for Traffic Signals	$300,000		
	Facilities	Replace HVAC System City Hall	$1,000,000	$1,000,000	Bonds FY28
	Facilities	Coliseum Parking Lot Upgrades	$800,000	$800,000	Bonds FY28
	Facilities	4Plex/Rodeo Parking Lot Upgrades	$650,000	$650,000	Bonds FY28
	Facilities	4Plex/Rodeo Parking Parking Lot Lighting	$115,000		
	Facilities	New Court & Council Chambers	$5,000,000	$5,000,000	Bonds FY28
	Facilities	Rekey PD to Master System	$30,000		
	Library	Remote Book Vending Kiosks	$400,000		
	Main St/CVB	Visitor Guide Redesign	$30,000		
	Main St/CVB	Bollards for Downtown Street Closures (Phase I)	$65,000		
	IT	GIS Site Analysis / Architecture Review	$11,000		
	IT	City network switch refresh	$155,000		
	IT	Citywide Access Control Refresh (Yr 3 of 3)	$175,000		
	IT	Technology Infrastructure Refresh	TBD		
	IT	IT Strategic Plan	TBD		
	Parks	Replace Playground Safety Surface @ Starcke Park	$250,000		

FY	Dept	Project	Projected Cost	Approved Funding	Funding Source
	Parks	Resurface Seguin-Saegert Pickleball Courts	$50,000		
	Parks	Park West Lights	$2,335,000		Possible Grant
	Parks	Rodeo Arena Restroom Re-Piping	$50,000		
	Parks	Horse Barn Light Replacement	$50,000		
	Parks	Smokey Joe Ballfield Light Replacement	$400,000		
	Police	Firearms Training Center Improvements (Phase 1)	$1,137,000	$1,137,000	Possible Grant
	Police	Police Evidence Garage & Fitness Center	$3,950,000	$3,950,000	Bonds FY28
	Police	Firearms Training Center Improvements (Phase II)	$840,000	$840,000	Bonds FY28
		TOTAL	**$19,613,000**	**$13,377,000**	**Bonds FY28**
2029	Facilities	Replace HVAC System City Facilities	$45,000		
	Facilities	City Hall Renovation	$1,000,000	$1,000,000	Bonds FY29
	Facilities	Regrout Coliseum Main Entry Tile	$35,000		
	Facilities	Re-key Stations 1,2 & 3 to Master System	$30,000		
	CP/Eng	Austin Street Trail Extension	$676,000	$676,000	Bonds FY29
	IT	City network switch refresh	$159,000		
	IT	Technology Infrastructure Refresh	TBD		
	Main St/CVB	Website Optimization	$10,000		
	Main St/CVB	Bollards for Downtown Street Closures (Phase II)	$65,000		
	Library	Bird Strike Prevention Film	$260,000		
	Parks	Below Grade Trail Court/Guadalupe	$2,000,000	$2,000,000	Bonds FY29
	Parks	Kayak/Canoe Launch/Dock @ Starcke Park East	$750,000	$750,000	Bonds FY29
	Parks	Starcke Park East Trailhead	$50,000		
	Parks	Repave Roads/Parking Lots @ Max Starcke Park	$750,000	$750,000	Bonds FY29
	Parks	Pachanga Park Playscape	$700,000	$700,000	Bonds FY29
	Parks	Volleyball Complex Light Replacement	$350,000		
	Parks	Expand Outdoor Bike Trail @Park West	$200,000		
	Parks	Sebastopol House Renovations	$2,000,000	$2,000,000	Bonds FY28
	Police	Polygraph Examiner Program	$17,500		
	Police	Axon Cloud Renewal	TBD		
		TOTAL	**$9,097,500**	**$7,876,000**	**Bonds FY29**

FY	Dept	Project	Projected Cost	Approved Funding	Funding Source
2030	CP/Eng	Transit Development Plan	$300,000		
	CP/Eng	Walnut Springs Off-Street Trail Expansion	$8,000,000	$1,620,000	Bonds FY30
				$6,380,000	Possible MPO
	Main St/CVB	Bollards for Downtown Street Closures (Phase III)	$65,000		
	Facilities	Maint. & Operations Center Construction	$5,000,000	$5,000,000	Bonds FY30
	Facilities	Replace HVAC System City Facilities	$50,000		
	Library	(2) EV DC Fast Charging Stations	$200,000		
	IT	Technology Infrastructure Refresh	TBD		
	Parks	Softball 4-Plex Light Replacement	$1,000,000	$1,000,000	Bonds FY30
	Parks	Walnut Springs Trail Lighting	$500,000		
	Police	Police Station Renovations	TBD		
		TOTAL	**$15,115,000**	**$7,620,000**	**Bonds FY30**
2031	Main St/CVB	Bollards for Downtown Street Closures (Phase IV)	$65,000		
	Fire/EMS	Fire Station #5	$12,000,000	$12,000,000	Bonds FY28
	Facilities	Coliseum - Add Parking on Nelda Street	$550,000	$550,000	Bonds FY31
	Facilities	Replace HVAC System City Facilities	$40,000		
	IT	Technology Infrastructure Refresh	TBD		
	Parks	Recreation/Aquatics Center	$60,000,000	$60,000,000	Bond Election
	Parks	Expand Disc Golf Course @ Starcke Park	$200,000		
	Parks	Flag Poles @ Central Park	$100,000		
	Parks	20' Safety Net @ Softball 4-Plex	$150,000		
		TOTAL	**$73,105,000**	**$72,550,000**	**Bonds FY31**
		2027-2031 Grand Total	**$125,889,200**		

FY27 -Current year funding
PDF-Park Development Fund
RIF - Roadway Impact Fees
LBF - Library Building Fund
HRF - Hydrorights Subordination Fund
SWUF - Stormwater Utility Fund
DSM - Destination Seguin Management

FIVE YEAR STREET AND DRAINAGE PROJECTS PLAN

FY	Project	Projected Cost	Recommended Funding	Funding Source
2027	King Street Sidewalks and SUP (TxDOT TA Grant)	$1,500,000	$1,500,000	Grant
	Tor Drive & Sutherland Springs Intersection Impr.	$150,000	$150,000	FY27
	Strempel Road Extension	$27,245,774	$6,000,000	Bonds FY27
	Engineering	$4,911,500	$2,500,000	Bonds FY28
	ROW Acquisition	$2,500,000	$1,971,555	Bonds FY29
	Construction (including utilities)	$18,889,774	$16,774,219	MPO Grant
	Environmental	$944,500		
	SH46 & US 90 Sidewalks and SUP	$2,599,471	$600,000	Bonds FY27
	Engineering	$507,709	$212,334	Bonds FY29
	Construction (including utilities)	$2,030,837	$1,787,137	MPO Grant
	Environmental	$60,925		
	Public Sidewalk Repairs	$100,000	$50,000	SF
			$50,000	FY27
	Pecan Parkway Extension PER	$100,000	$100,000	RIF Area A
	FM 725 & SH 46 Improvements	$300,000	$300,000	Bonds PY
	Huber Road (North) (Walnut Springs to Cordova)	$500,000	$500,000	Bonds FY27
	SS4A Implementation Project	$3,000,000	$3,000,000	Bonds FY27
	Rehab Streets (Zipper Projects)	$1,500,000	$1,500,000	Bonds FY27
			$200,000	**FY27**
			$11,600,000	**Bonds FY27**
			$2,500,000	**Bonds FY28**
			$2,183,889	**Bonds FY29**
			$1,500,000	**Grant**
			$18,561,356	**MPO**
			$100,000	**RIF**
			$300,000	**Bonds PY**
			$50,000	**SF**
	TOTAL	**$66,840,490**	**$36,995,245**	
2028	Public Sidewalks Repairs	$200,000		
	Jefferson Avenue	$1,500,000	$1,500,000	Bonds FY28
	Austin Street (Coliseum) Intersection	$3,000,000	$3,000,000	Bonds FY28
	College St - Austin to King	$6,500,000	$2,000,000	Bonds FY28
	San Antonio Street Impr. (Guadalupe St to Prexy)	$11,050,000	$11,050,000	Bonds FY28
	Tor Drive & Sutherland Springs Intersection Impr. (Eng &ROW)	$500,000	$500,000	Bonds FY28
	W. Donegan St Sidewalks	$300,000		
	City Roadway Improvements - Krezdorn, East Humphreys, Elm, Erskine, Walnut	$2,180,000	$2,180,000	Bonds FY28

FIVE YEAR STREET AND DRAINAGE PROJECTS PLAN

FY	Project	Projected Cost	Recommended Funding	Funding Source
	Rehab Streets (Zipper Projects)	$1,600,000	$1,600,000	Bonds FY28
	TOTAL	**$26,830,000**	**$21,830,000**	**Bonds FY28**
2029	Public Sidewalk Repairs	$250,000		
	Tor Drive & Sutherland Springs Intersection Impr. (Construction)	$1,650,000	$1,650,000	Bonds FY29
	MS4 Program	$200,000		
	Rehab Streets (Zipper Projects)	$1,700,000	$1,700,000	Bonds FY29
	TOTAL	**$3,800,000**	**$3,350,000**	**Bonds FY29**
2030	Public Sidewalk Repairs	$250,000		
	ADA Transition Plan	$300,000		
	N. Huber Rd- Walnut Springs to Cordova	$11,300,000	$11,300,000	Bonds FY30
	Vickers Avenue & Prospect Street Improvements	$4,000,000	$4,000,000	Bonds FY30
	Rehab Streets (Zipper Projects)	$1,700,000	$1,700,000	Bonds FY30
	TOTAL	**$17,550,000**	**$17,000,000**	**Bonds FY30**
2031	Martindale Rd Expansion	$1,800,000	$1,800,000	Bonds FY31
	Jefferson Avenue	$15,300,000	$15,300,000	Bonds FY31
	Public Sidewalk Repairs	$300,000		
	Rehab Streets (Zipper Projects)	$1,800,000	$1,800,000	Bonds FY31
	TOTAL	**$19,200,000**	**$18,900,000**	**Bonds FY31**
	2027-2031 Grand Total	**$134,220,490**	**$98,075,245**	

FY27 - Current Funding
SF - Sidewalk Fund
RIF - Roadway Impact Fees

2026-27 Budget - General Fund Cap. Proj. Revenues

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		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
036 - GENERAL FD CAPITAL PROJ.						
Revenue						
State/Federal Gov. Grants						
036-334000	EDA Grant - 8th Street Extension	0	0	13,066	13,066	0
036-334021	GLO Mitigation Grant	19,614,189	0	1,970,052	5,484,000	0
036-334022	Transportation Alternatives	318,272	4,140,000	0	0	0
036-334023	Safe Streets For All	25,436	106,470	0	0	0
036-334024	Community Project Funds	0	2,300,000	0	0	0
036-334025	CDBG Grant	0	750,000	0	0	0
036-334036	MPO Street & Drainage Projects	5,743,717	0	2,098,713	5,940,397	0
036-334998	Miscellaneous State Grants	1,174,070	304,552	0	49,313	0
036-334999	Miscellaneous Federal Grants	58,309	30,000	2,166	34,333	1,612,800
State/Federal Gov. Grants Totals:		**26,933,992**	**7,631,022**	**4,083,997**	**11,521,109**	**1,612,800**
Local Grants & Contribut.						
036-339001	Miscellaneous Grants & Donations	485,770	0	0	7,500	0
Local Grants & Contribut. Totals:		**485,770**	**0**	**0**	**7,500**	**0**
Interest Revenues						
036-361000	Pooled Cash Interest Earnings	303	50	75	100	50
036-361002	Investment Pools Interest Earnings	193,684	75,000	77,362	200,000	150,000
Interest Revenues Totals:		**193,987**	**75,050**	**77,436**	**200,100**	**150,050**
Miscellaneous Revenues						
036-362030	Miscellaneous Revenues	368,715	0	2,061,837	3,000,000	0
Miscellaneous Revenues Totals:		**368,715**	**0**	**2,061,837**	**3,000,000**	**0**
Intragovernmental Trnsfrs						
036-391010	Transfers from General Fund	6,144,335	6,381,892	2,103,546	6,381,892	4,189,920
036-391043	Intragov. Trnsfs/Transfers from SWI	681,800	50,000	0	50,000	0
036-391045	Contributed Capital	1,500,513	0	0	0	0
036-391070	Transfers from Coliseum	0	85,000	0	85,000	0
036-391094	Transfers from CVB/Destination Seg	95,000	25,000	0	25,000	0
036-391200	Transfers from Seguin Events Comp	0	28,000	0	28,000	0
036-391260	Transfers from Riverside Cemetery F	0	12,551	0	12,551	0
036-391280	Transfers from Federal Forfeiture Fu	26,761	0	0	0	0
Intragovernmental Trnsfrs Totals:		**8,448,409**	**6,582,443**	**2,103,546**	**6,582,443**	**4,189,920**
Sale of Fixed Assets						
036-392020	Sale of Equipment	288,181	0	4,029	28,505	0
Sale of Fixed Assets Totals:		**288,181**	**0**	**4,029**	**28,505**	**0**
Long-Term Debt Proceeds						
036-393020	Proceeds of Lease Financing	4,364,730	0	0	0	0
Long-Term Debt Proceeds Totals:		**4,364,730**	**0**	**0**	**0**	**0**
Revenue Totals:		**41,083,784**	**14,288,515**	**8,330,845**	**21,339,657**	**5,952,770**
GENERAL FD CAPITAL PROJ. Totals:		**41,083,784**	**14,288,515**	**8,330,845**	**21,339,657**	**5,952,770**

2026-27 Budget - General Fund Cap. Proj. Expenses

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		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
036 - GENERAL FD CAPITAL PROJ.						
90 - Non Departmental						
32- Professional Services						
036-9000-320500	Professional Services	129,904	321,563	134,978	197,612	800,000
036-9000-322100	Cable TV Services	9,634	0	0	0	0
32- Professional Services Totals:		**139,538**	**321,563**	**134,978**	**197,612**	**800,000**
43 - Repair and Maintenance						
036-9000-432200	V&E Maint.-Machine & Tool	0	28,568	0	0	0
036-9000-434400	L&I Maint.-Streets Maintenance	422,433	328,655	520,545	621,122	200,000
43 - Repair and Maintenance Totals:		**422,433**	**357,223**	**520,545**	**621,122**	**200,000**
44 - Rental						
036-9000-444000	Fleet Leases	145,561	166,463	72,705	145,354	2,000
44 - Rental Totals:		**145,561**	**166,463**	**72,705**	**145,354**	**2,000**
61 - General Supplies						
036-9000-617100	Special Revenue Expenditures	280	0	4,819	5,308	0
61 - General Supplies Totals:		**280**	**0**	**4,819**	**5,308**	**0**
65- Miscellaneous						
036-9000-653000	Employee Relocation Program	9,467	0	3,500	14,500	0
65- Miscellaneous Totals:		**9,467**	**0**	**3,500**	**14,500**	**0**
70- Capital Outlay						
036-9000-701000	Land	12,391	173,365	57,062	72,004	0
036-9000-702500	Improvements to Buildings	467,561	3,291,625	66,149	332,099	0
036-9000-703000	Improvements Other Than Building	29,678,834	6,979,112	12,042,449	18,785,325	846,500
036-9000-706100	Machine & Equipment - Office	628,394	375,237	182,533	458,999	1,722,000
036-9000-706200	Machine & Equipment - Heavy Equ	312,218	0	15,170	15,170	494,420
036-9000-706500	Machine & Equipment - Small Equi	545,590	598,275	268,358	480,375	383,800
036-9000-707100	Transportation-Vehicles	1,262,054	1,349,192	536,468	2,257,321	1,346,000
036-9000-709000	Furniture and Fixtures	100,035	186,000	146,843	120,531	8,000
70- Capital Outlay Totals:		**33,007,077**	**12,952,806**	**13,315,032**	**22,521,824**	**4,800,720**
81- Contributions						
036-9000-819600	Other Marketing Projects	126,442	0	69,555	69,555	0
036-9000-819800	Other Historical Projects	13,157	18,000	8,000	23,000	0
81- Contributions Totals:		**139,600**	**18,000**	77,555	**92,555**	**0**
93-Capital Lease Principal						
036-9000-930000	Capital Lease Principal	314,391	346,873	0	308,927	0
93-Capital Lease Principal Totals:		**314,391**	**346,873**	**0**	**308,927**	**0**
94-Capital Lease Interest						
036-9000-940000	Capital Lease Interest	90,852	87,986	383	78,242	0
94-Capital Lease Interest Totals:		**90,852**	**87,986**	**383**	**78,242**	**0**
90 - Non Departmental Totals:		**34,269,199**	**14,250,914**	**14,129,517**	**23,985,444**	**5,802,720**
98- Use of Fund Balance						
97-Use of Fund Balance						
036-9800-970000	Use of Fund Balance	0	0	0	(2,645,787)	0
97 - Use of Fund Balance Totals:		**0**	**0**	**0**	**(2,645,787)**	**0**
98 - Use of Fund Balance Totals:		**0**	**0**	**0**	**(2,645,787)**	**0**
036 - GENERAL FD CAPITAL PROJ. Totals:		**34,269,199**	**14,250,914**	**14,129,517**	**21,339,657**	**5,802,720**

UTILITY

FUND

REVENUE

2026-27 Budget - Utility Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
Revenue						
Charges for Services						
002-341000	Econ. Development Services/SEDC	239,340	241,500	146,963	295,000	250,000
002-341001	SEDC Salary Reimbursement	337,185	355,505	99,372	355,505	365,357
Charges for Services Totals:		**576,525**	**597,005**	**246,336**	**650,505**	**615,357**
Utility						
002-343000	Electricity-Residential	11,765,378	12,200,000	5,627,801	11,850,000	12,800,000
002-343001	Electricity-Commercial	2,246,695	2,300,000	1,116,838	2,300,000	2,494,000
002-343002	Electricity-Industrial	11,397,973	11,750,000	6,040,331	12,400,000	12,600,000
002-343003	Electricity-LPL	8,371,155	8,800,000	4,166,395	8,500,000	9,100,000
002-343004	Electricity-Security Light	103,146	100,000	52,190	100,000	100,000
002-343005	Electricity-Service Connection	113,341	100,000	39,315	75,000	100,000
002-343006	Electricity-City Departments	1,171,632	1,288,460	656,160	1,446,100	1,499,755
002-343020	Water-Residential	5,481,109	5,900,000	2,985,549	6,200,000	7,280,000
002-343021	Water-Commercial	6,387,823	7,000,000	3,346,217	6,700,000	7,035,000
002-343022	Water-Outside City Limits	142,145	125,000	112,848	265,000	285,000
002-343023	Water-Service Connection	190,055	125,000	97,251	180,000	150,000
002-343024	Water-City Departments	201,729	246,890	109,762	238,000	257,565
002-343025	Water-RNPP	4,307,288	4,000,000	1,609,799	4,250,000	4,300,000
002-343026	Water-RNPP Reuse	457,709	450,000	152,751	395,000	350,000
002-343029	Water-Wholesale Water Sales	3,027,051	2,920,211	1,512,287	2,920,211	2,598,662
002-343040	Sewer-Residential	7,401,989	7,600,000	4,090,929	7,900,000	8,900,000
002-343041	Sewer-Commercial	5,667,525	5,800,000	2,950,465	5,800,000	6,100,000
002-343042	Sewer-Testing Fees	86,816	87,000	43,026	87,000	87,000
002-343043	Sewer-RNPP	724,125	600,000	291,701	700,000	700,000
002-343044	Sewer-Springs Hill System	40,763	35,000	23,823	42,000	42,000
002-343045	Sewer-Service Connection	518,170	400,000	135,870	310,000	300,000
002-343046	Sewer-City Departments	74,081	67,150	27,243	79,075	86,880
002-343048	Sewer-Outside City Limits	679,676	750,000	393,132	900,000	1,000,000
Utility Totals:		**70,557,375**	**72,644,711**	**35,581,684**	**73,637,386**	**78,165,862**
Other Charges						
002-348000	Gross Billings	537,117	425,000	266,785	500,000	475,000
002-348001	Utility Service Charges	256,530	200,000	121,882	250,000	225,000
Other Charges Totals:		**793,647**	**625,000**	**388,667**	**750,000**	**700,000**
Interest Revenues						
002-361000	Pooled Cash Interest Earnings	854	500	1,107	1,200	500
002-361002	Investment Pools Interest Earnings	707,210	500,000	152,256	275,000	208,222
Interest Revenues Totals:		**708,064**	**500,500**	**153,362**	**276,200**	**208,722**
Miscellaneous Revenues						
002-362030	Miscellaneous Revenues	65,788	90,000	47,444	70,000	65,000
002-362043	Community Events	1,590	1,500	390	900	500
002-362086	Pole Attachment Fees	0	90,000	0	98,563	90,000
002-362087	CPS Water Rights Payments	184,000	193,200	193,000	193,200	202,000
002-362092	Credit Card Service Fees	276,847	240,000	152,354	300,000	275,000
Miscellaneous Revenues Totals:		**528,225**	**614,700**	**393,188**	**662,663**	**632,500**
Lease Revenues						
002-363040	Lease Payments	88,800	0	3,750	8,250	9,000
Lease Revenues Totals:		**88,800**	**0**	**3,750**	**8,250**	**9,000**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
User Fees						
002-370002	Janitorial Fees	43,000	43,000	21,500	43,000	50,000
User Fees Totals:		**43,000**	**43,000**	**21,500**	**43,000**	**50,000**
Revenue Totals:		**73,295,636**	**75,024,916**	**36,788,487**	**76,028,004**	**80,381,441**
UTILITY Totals:		**73,295,636**	**75,024,916**	**36,788,487**	**76,028,004**	**80,381,441**

UTILITY

FUND

EXPENDITURES

This department is responsible for the billing and collection tasks for over 8,000 utility accounts. These tasks include billing, collection, customer relations and computer data entry.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Utility Billing Supervisor	1	1	1
Utility Billing Specialist	1	1	1
Customer Service Representative	4	4	5
Customer Service Representative II	1	1	1
	7	7	7

BUDGET SUMMARY

This budget includes the following:

1. The addition of an additional Customer Service Representative position.

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2026-27 Budget - Utility Billing

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
44 - Utility Billing						
11 - Salaries						
002-4400-110100	Regular Salaries	370,336	399,454	169,065	399,454	461,594
11 - Salaries Totals:		**370,336**	**399,454**	**169,065**	**399,454**	**461,594**
12 - Benefits						
002-4400-121000	Payroll Taxes	28,021	30,558	12,874	30,558	35,312
002-4400-122000	Retirement	84,658	87,840	37,889	87,840	98,061
002-4400-123000	Health Insurance	57,329	63,447	27,881	63,447	83,761
002-4400-123100	Life Insurance	434	441	201	441	504
002-4400-124000	Workers' Compensation	409	388	173	388	416
12 - Benefits Totals:		**170,851**	**182,674**	**79,018**	**182,674**	**218,055**
32-Professional Services						
002-4400-320500	Professional Services	11,116	10,300	5,508	10,500	10,800
32 - Professional Services Totals:		**11,116**	**10,300**	**5,508**	**10,500**	**10,800**
61 - General Supplies						
002-4400-611000	Office Supplies	4,127	4,000	636	3,500	4,000
002-4400-612000	Postage	93,805	90,000	47,386	95,000	100,000
002-4400-614500	Billing Supplies	47,467	50,500	21,378	51,000	52,000
002-4400-616000	Uniforms	0	0	0	0	630
002-4400-618000	Minor Tools and Equipment	596	500	0	500	0
61 - General Supplies Totals:		**145,995**	**145,000**	**69,400**	**150,000**	**156,630**
66 - Education						
002-4400-661000	Seminar Tuition	2,044	2,650	1,549	2,049	2,650
002-4400-665000	Travel and Lodging	1,785	2,800	509	2,800	3,000
002-4400-665500	Meals	263	405	279	405	300
66 - Education Totals:		**4,092**	**5,855**	**2,337**	**5,254**	**5,950**
44 - Utility Billing Totals:		**702,389**	**743,283**	**325,328**	**747,882**	**853,029**
002 - UTILITY Totals:		**702,389**	**743,283**	**325,328**	**747,882**	**853,029**

Utility Administration is responsible for the engineering, inspection, and management of construction projects; updating maps and plans, field notes, and utility layouts; helps to prepare department budgets; insures the proper administration of the electric, water/wastewater distribution, wastewater treatment plants, water plant, facilities, parks, golf, main street, and the convention and visitor's bureau.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Deputy City Manager	1	0	0
Assistant City Manager of Operations	0	1	1
Senior Administrative Assistant	1	1	1
	2	2	2

BUDGET SUMMARY

This budget includes a decrease in Employee Recognition. This account has been moved to Non-Departmental.

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2026-27 Budget - Utility Administration

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
45 - Utility Administration						
11-Salaries						
002-4500-110100	Regular Salaries	307,896	376,150	181,876	376,150	301,687
11-Salaries Totals:		**307,896**	**376,150**	**181,876**	**376,150**	**301,687**
12- Benefits						
002-4500-121000	Payroll Taxes	17,897	20,313	9,752	20,313	19,153
002-4500-122000	Retirement	72,517	84,563	41,540	84,563	65,614
002-4500-123000	Health Insurance	19,935	21,740	10,170	21,740	21,561
002-4500-123100	Life Insurance	126	126	61	126	110
002-4500-124000	Workers' Compensation	350	316	149	316	282
002-4500-126000	Car Allowance	8,400	8,400	3,877	8,400	8,400
12- Benefits Totals:		**119,225**	**135,459**	**65,548**	**135,459**	**115,120**
32-Professional Services						
002-4500-320500	Professional Services	49,888	160,000	9,720	160,000	144,000
32- Professional Services Totals:		**49,888**	**160,000**	**9,720**	**160,000**	**144,000**
41 - Utilities Services						
002-4500-415200	Telephone-Mobile Phone	900	901	415	901	901
41 - Utilities Services Totals:		**900**	**901**	**415**	**901**	**901**
54-Advertising						
002-4500-541000	Publication of Notices	0	2,000	0	2,000	1,800
54- Advertising Totals:		**0**	**2,000**	**0**	**2,000**	**1,800**
61- General Supplies						
002-4500-611000	Office Supplies	316	500	383	500	500
002-4500-612000	Postage	19	100	28	100	100
002-4500-613000	Operating Supplies	201	325	180	325	325
002-4500-616000	Uniforms	0	0	0	0	180
61- General Supplies Totals:		**536**	**925**	**591**	**925**	**1,105**
65- Miscellaneous						
002-4500-655100	Employee Recogniton	16,222	22,450	10,407	22,450	0
65- Miscellaneous Totals:		**16,222**	**22,450**	**10,407**	**22,450**	**0**
66 - Education						
002-4500-661000	Seminar Tuition	5,400	9,000	0	9,000	8,000
002-4500-664000	City Training	0	2,000	0	0	1,500
002-4500-665000	Travel and Lodging	2,846	9,000	2,955	9,000	8,000
002-4500-665500	Meals	636	3,000	439	3,000	2,500
002-4500-666000	Dues	5,768	6,395	3,593	6,395	6,000
66 - Education Totals:		**14,650**	**29,395**	**6,987**	**27,395**	**26,000**
67 - Public Relations						
002-4500-671000	Public Relations	1,560	5,000	0	5,000	4,000
67-Public Relations Totals:		**1,560**	**5,000**	**0**	**5,000**	**4,000**
45- Utility Administration Totals:		**510,877**	**732,280**	**275,545**	**730,280**	**594,612**
002 - UTILITY Totals:		**510,877**	**732,280**	**275,545**	**730,280**	**594,612**

The Administrative Services Department furnishes management, personnel and financial services to the Utility Fund. This department includes portions of employees' salaries that are funded equally by the General Fund.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
City Manager *	1	1	1
Public Information Officer*	1	1	1
Multimedia Specialist	1	1	1
City Secretary*	1	1	1
Deputy City Secretary*	1	1	1
Director of Finance *	1	1	1
Assistant Director of Finance *	1	1	1
Accounting Supervisor	1	1	1
Accountant II*	1	1	1
Accountant I*	1	1	1
Accounting Technician*	1	1	1
Grants Administrator*	1	1	1
Grant Program Specialist*	1	1	1
Purchasing Manager*	1	1	1
Buyer*	1	1	1
Purchasing Technician*	1	1	1
Director of Human Resources *	1	1	1
Risk Manager / ADA Coordinator	1	1	1
Employee Relations Manager*	1	1	1
Human Resources Generalist*	1	1	1
Payroll Benefits Administrator*	1	1	1
Human Resources Assistant *	1	1	1
Fleet Manager*	1	1	1
Vehicle Maintenance Supervisor*	1	1	1
Automotive Technician II*	3	3	3
Automotive Technician/Installer*	0	0	1
Permit Technician	1	1	1
Senior Building Inspector	1	1	1
	29	29	30

* One-half of salary and benefits funded in General Fund

BUDGET SUMMARY

This budget includes the following:

1. The addition of an Automotive Technician/ Installer funded mid-year.

		FY2026 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
46 - Administrative Services						
11-Salaries						
002-4600-110100	Regular Salaries	1,162,868	1,445,455	636,413	1,445,455	1,607,485
11-Salaries Totals:		**1,162,868**	**1,445,455**	**636,413**	**1,445,455**	**1,607,485**
12- Benefits						
002-4600-121000	Payroll Taxes	83,175	104,530	45,009	104,530	115,550
002-4600-122000	Retirement	260,263	318,779	143,642	318,779	341,898
002-4600-123000	Health Insurance	131,270	157,262	72,862	157,262	192,230
002-4600-123100	Life Insurance	847	1,007	485	1,007	1,054
002-4600-124000	Workers' Compensation	2,533	3,080	1,433	3,080	3,315
002-4600-126000	Car Allowance	3,715	4,200	2,100	4,200	4,200
12- Benefits Totals:		**481,803**	**588,858**	**265,530**	**588,858**	**658,247**
41 - Utilities Services						
002-4600-415200	Telephone-Mobile Phone	4,512	5,125	2,550	5,125	6,026
41 - Utilities Services Totals:		**4,512**	**5,125**	**2,550**	**5,125**	**6,026**
43 - Repair and Maintenance						
002-4600-432100	V&E Maint.-Motor Vehicles	20,871	40,000	17,231	50,000	40,000
002-4600-432300	V&E Maint.-Heavy Equipment	74,045	75,000	25,436	65,000	85,000
43 - Repair and Maintenance Totals:		**94,916**	**115,000**	**42,667**	**115,000**	**125,000**
61- General Supplies						
002-4600-616000	Uniforms	0	60	0	0	0
61 - General Supplies Totals:		**0**	**60**	**0**	**0**	**0**
46 - Administrative Services Totals:		**1,744,099**	**2,154,498**	**947,161**	**2,154,438**	**2,396,758**
002 - UTILITY Totals:		**1,744,099**	**2,154,498**	**947,161**	**2,154,438**	**2,396,758**

The Electric Department is responsible for maintaining a safe, reliable, and economic electric system.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Manager of Electric Utility	1	1	1
Electric Superintendent	1	1	1
Apprentice Lineworker	6	7	7
Crew Leader – Electric	3	3	3
Journeyman/Lineworker	5	4	4
Journeyman/LineworkerII	1	2	2
Crew Leader – Tree Trimming	2	2	2
Operator I – Tree Trimming	2	2	2
Service Worker – Tree Trimming	2	2	2
	--	--	--
	23	24	24

2026-27 Budget - Electric Distribution

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
47 - Electric Distribution						
11 - Salaries						
002-4700-110100	Regular Salaries	1,801,666	2,055,153	814,248	2,055,153	2,232,745
002-4700-112000	Overtime/On Call	189,436	250,000	100,068	260,000	275,000
11 - Salaries Totals:		**1,991,102**	**2,305,153**	**914,316**	**2,315,153**	**2,507,745**
12 - Benefits						
002-4700-121000	Payroll Taxes	147,712	176,763	68,512	176,763	186,232
002-4700-122000	Retirement	456,483	521,664	206,770	521,664	530,639
002-4700-123000	Health Insurance	181,722	222,040	96,607	222,040	261,839
002-4700-123100	Life Insurance	1,244	1,379	628	1,379	1,435
002-4700-124000	Workers' Compensation	22,155	21,062	8,634	21,062	22,040
002-4700-126000	Car Allowance	800	0	40	0	0
12 - Benefits Totals:		**810,116**	**942,909**	**381,190**	**942,909**	**1,002,183**
32 - Professional Services						
002-4700-320500	Professional Services	138,510	225,000	54,705	310,000	260,000
32-Professional Services Totals:		**138,510**	**225,000**	**54,705**	**310,000**	**260,000**
34 - Technical Services						
002-4700-344000	Testing and Maintenance	7,944	15,000	0	15,000	13,500
34-Technical Services Totals:		**7,944**	**15,000**	**0**	**15,000**	**13,500**
41 - Utilities Services						
002-4700-415200	Telephone-Mobile Phone	6,519	10,925	3,029	10,000	10,500
41 - Utilities Services Totals:		**6,519**	**10,925**	**3,029**	**10,000**	**10,500**
43 - Repair and Maintenance						
002-4700-432100	V&E Maint.-Motor Vehicles	38,745	30,000	265	30,000	5,000
002-4700-432200	V&E Maint.-Machine & Tool	1,076	2,000	46	500	1,200
002-4700-434600	L&I Maint.-Dist. System	452,027	503,000	198,121	510,000	450,000
002-4700-434900	L&I Maint.-Street Lights	11,352	14,000	6,965	13,000	12,600
002-4700-435000	L&I Maint.-Security Light	9,851	13,000	6,374	13,000	11,700
002-4700-435100	Other Maint.-ROW User Fee	1,777,636	2,186,308	975,075	2,195,766	2,321,085
43 - Repair and Maintenance Totals:		**2,290,687**	**2,748,308**	**1,186,845**	**2,762,266**	**2,801,585**
61 - General Supplies						
002-4700-613000	Operating Supplies	3,159	4,200	764	4,000	3,780
002-4700-614300	Safety Supplies	44,678	45,000	24,402	62,000	55,000
002-4700-616000	Uniforms	34,101	35,470	23,052	35,470	37,420
002-4700-618000	Minor Tools and Equipment	46,655	47,000	17,915	42,000	42,000
61 - General Supplies Totals:		**128,592**	**131,670**	**66,133**	**143,470**	**138,200**
62-Energy and Fuel						
002-4700-621000	Gasoline	51,421	60,000	23,321	68,000	78,000
002-4700-623000	Wholesale Power	21,020,267	22,237,000	8,043,179	22,237,000	23,120,658
62 - Energy and Fuel Totals:		**21,071,688**	**22,297,000**	**8,066,499**	**22,305,000**	**23,198,658**
66 - Education						
002-4700-661000	Seminar Tuition	39,195	45,000	30,002	45,000	47,700
002-4700-665000	Travel and Lodging	13,943	18,000	2,606	15,000	16,000
002-4700-665500	Meals	5,741	12,000	1,073	8,000	9,000
002-4700-666000	Dues	50,264	45,000	29,426	45,000	40,500
66 - Education Totals:		**109,143**	**120,000**	**63,107**	**113,000**	**113,200**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
67 - Public Relations						
002-4700-671000	Public Relations	27,359	35,000	10,914	35,000	29,500
67-Public Relations Totals:		**27,359**	**35,000**	**10,914**	**35,000**	**29,500**
70-Capital Outlay						
002-4700-703100	Poles, Towers & Fixtures	0	89,000	16,668	89,000	79,000
002-4700-703200	Transformers	0	125,000	8,201	125,000	112,500
002-4700-703300	Service Lines	0	35,000	7,050	35,000	31,500
002-4700-703500	Street Lighting	183	3,150	0	3,100	2,790
70- Capital Outlay Totals:		**183**	**252,150**	**31,920**	**252,100**	**225,790**
98- Depreciation						
002-4700-983000	Electric Distribution	1,690,807	0	0	0	0
98- Depreciation Totals:		**1,690,807**	**0**	**0**	**0**	**0**
99- Inventory						
002-4700-999900	(Overage)/Shortage	(14,387)	0	0	0	0
99- Inventory Totals:		**(14,387)**	**0**	0	0	**0**
47 - Electric Distribution Totals:		**28,258,261**	**29,083,114**	**10,778,658**	**29,203,897**	**30,300,862**
002 - UTILITY Totals:		**28,258,261**	**29,083,114**	**10,778,658**	**29,203,897**	**30,300,862**

The Utility Services Department is responsible for customer relations, customer support, dispatch of electric and water/wastewater personnel, and reliable metering of consumer electric and water consumptions.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Director of Utilities	1	1	1
Utility Warehouse Manager	1	1	1
Utility Services Coordinator	0	1	1
Service Technician	3	0	0
Utility Technician I	0	3	0
Control Center Operator	2	2	2
Meter Technician	2	2	2
Utility Services Superintendent	1	0	0
Utility Material Technician	1	1	1
Utility Line Locator/Inspector	2	2	2
Utility Projects / Admin. Assistant	1	1	1
Service Worker – Utilities	1	1	1
Utility Services Field Supervisor	0	0	1
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	15	15	13

BUDGET SUMMARY

This budget includes the following:
1. Moved Utility Technician I positions to Wastewater Department.
2. The addition of a Utility Services Field Supervisor funded mid-year.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
48 - Utility Services						
11 - Salaries						
002-4800-110100	Regular Salaries	1,153,933	1,193,086	514,740	1,193,086	1,134,371
002-4800-112000	Overtime/On Call	3,275	30,000	10,770	20,000	20,000
11 - Salaries Totals:		**1,157,208**	**1,223,086**	**525,510**	**1,213,086**	**1,154,371**
12 - Benefits						
002-4800-121000	Payroll Taxes	86,657	89,572	38,053	89,572	87,100
002-4800-122000	Retirement	266,172	264,478	119,026	264,478	246,114
002-4800-123000	Health Insurance	147,902	147,503	66,065	147,503	141,276
002-4800-123100	Life Insurance	1,038	962	450	962	843
002-4800-124000	Workers' Compensation	5,789	4,738	2,897	4,738	4,239
002-4800-126000	Car Allowance	3,200	5,200	2,440	5,200	5,200
12 - Benefits Totals:		**510,758**	**512,453**	**228,931**	**512,453**	**484,772**
41 - Utilities Services						
002-4800-411000	Electric	77,077	82,250	38,683	83,000	85,000
002-4800-412000	Water	16,662	15,750	7,411	15,500	16,275
002-4800-413000	Sewer	2,513	2,650	1,334	3,000	2,800
002-4800-414000	Gas-Centerpoint	5,008	5,500	3,283	5,300	5,600
002-4800-415200	Telephone-Mobile Phone	19,122	21,500	6,663	18,000	18,000
41 - Utilities Services Totals:		**120,382**	**127,650**	**57,374**	**124,800**	**127,675**
43 - Repair and Maintenance						
002-4800-432200	V&E Maint.-Machine & Tool	0	1,000	0	1,000	1,000
002-4800-434100	L&I Maint.-Grounds	21,136	42,000	13,849	42,000	30,000
002-4800-434600	L&I Maint.-Dist. System	7,184	4,200	1,390	4,000	4,200
002-4800-435200	L&I Maint.-Meters	772	2,500	0	3,500	4,000
43 - Repair and Maintenance Totals:		**29,092**	**49,700**	**15,239**	**50,500**	**39,200**
44 - Rental						
002-4800-441500	Office Equipment Rental	2,076	2,100	1,038	2,076	2,100
44 - Rental Totals:		**2,076**	**2,100**	**1,038**	**2,076**	**2,100**
61 - General Supplies						
002-4800-612000	Postage	140	350	1	200	350
002-4800-613000	Operating Supplies	4,243	3,250	1,766	5,000	3,250
002-4800-614300	Safety Supplies	2,430	4,000	213	2,500	4,000
002-4800-616000	Uniforms	6,599	11,930	6,970	11,900	11,280
002-4800-618000	Minor Tools and Equipment	4,566	5,000	954	2,500	3,000
61 - General Supplies Totals:		**17,978**	**24,530**	**9,904**	**22,100**	**21,880**
62 - Energy and Fuel						
002-4800-621000	Gasoline	16,532	24,000	8,079	22,000	26,000
62 - Energy and Fuel Totals:		**16,532**	**24,000**	**8,079**	**22,000**	**26,000**
66 - Education						
002-4800-661000	Seminar Tuition	4,412	8,800	4,295	7,000	6,000
002-4800-665000	Travel and Lodging	4,140	4,900	689	3,000	3,000
002-4800-665500	Meals	1,002	3,900	235	1,200	1,000
66 - Education Totals:		**9,554**	**17,600**	**5,219**	**11,200**	**10,000**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
70 - Capital Outlay						
002-4800-703100	Poles, Towers & Fixtures	0	4,000	0	4,000	3,000
002-4800-703200	Transformers	0	15,000	0	15,000	10,000
002-4800-703400	Meters	0	200,000	155,000	225,000	125,000
70- Capital Outlay Totals:		**0**	**219,000**	**155,000**	**244,000**	**138,000**
48 - Utility Services Totals:		**1,863,580**	**2,200,118**	**1,006,293**	**2,202,215**	**2,003,997**
002 - UTILITY Totals:		**1,863,580**	**2,200,118**	**1,006,293**	**2,202,215**	**2,003,997**

This Department provides comprehensive engineering, development services, capital project planning and management, inspection services, and GIS mapping and database management to the citizens of Seguin and other City departments in order to manage the City's infrastructure, protect the environment, and ensure public health and safety.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Director of Engineering*	1	0	0
Asst. City Mgr. of Transp. & Dev.	0	1	1
Assistant Director of Engineering	1	1	1
Project Manager – Design *	1	1	1
Capital Projects & Engineering Assistant*	1	1	1
Project Manager*	1	1	1
Projects Inspector*	2	2	2
Utility Projects Inspector	1	1	1
Engineering Tech/Graduate Engineer*	1	1	1
Projects Engineer	2	2	2
ROW Inspector	1	1	1
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	12	12	12
Intern – Part-time*	2	0	1

*One-half of salaries and benefits funded in General Fund.

2026-27 Budget - Capital Projects/Engineering

SEGUIN TEXAS

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		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
49 - Capital Projects / Engineering						
11 - Salaries						
002-4900-110100	Regular Salaries	931,707	908,593	407,114	908,593	954,525
11-Salaries Totals:		**931,707**	**908,593**	**407,114**	**908,593**	**954,525**
12 - Benefits						
002-4900-121000	Payroll Taxes	68,213	68,628	29,354	68,628	71,550
002-4900-122000	Retirement	213,986	198,313	91,849	198,313	201,438
002-4900-123000	Health Insurance	81,318	80,608	39,254	80,608	94,391
002-4900-123100	Life Insurance	541	503	252	503	503
002-4900-124000	Workers' Compensation	1,891	1,405	800	1,405	1,868
12 - Benefits Totals:		**365,948**	**349,457**	**161,509**	**349,457**	**369,750**
32-Professional Services						
002-4900-320500	Professional Services	11,471	55,000	22,564	55,000	47,000
32-Professional Services Totals:		**11,471**	**55,000**	**22,564**	**55,000**	**47,000**
41 - Utilities Services						
002-4900-415200	Telephone-Mobile Phone	9,238	8,825	4,133	9,000	8,400
41 - Utilities Services Totals:		**9,238**	**8,825**	**4,133**	**9,000**	**8,400**
43 - Repair and Maintenance						
002-4900-432100	V&E Maint.-Motor Vehicles	0	750	0	0	0
43 - Repair and Maintenance Totals:		**0**	**750**	**0**	**0**	**0**
61 - General Supplies						
002-4900-611000	Office Supplies	80	600	0	600	600
002-4900-612000	Postage	217	200	26	200	200
002-4900-613000	Operating Supplies	1,697	2,000	94	2,000	2,000
002-4900-616000	Uniforms	608	1,920	562	1,000	1,569
002-4900-618000	Minor Tools and Equipment	386	500	0	500	500
61- General Supplies Totals:		**2,988**	**5,220**	**682**	**4,300**	**4,869**
62- Energy and Fuel						
002-4900-621000	Gasoline	4,971	7,500	2,558	7,000	8,500
62- Energy and Fuel Totals:		**4,971**	**7,500**	**2,558**	**7,000**	**8,500**
66 - Education						
002-4900-661000	Seminar Tuition	2,790	5,000	0	5,000	5,000
002-4900-665000	Travel and Lodging	305	1,875	0	1,875	1,875
002-4900-665500	Meals	106	700	0	700	700
002-4900-666000	Dues	1,391	1,995	769	1,995	1,995
66 - Education Totals:		**4,592**	**9,570**	**769**	**9,570**	**9,570**
98 - Depreciation						
002-4900-984900	Depreciation/ Capital Projects	7,122	0	0	0	0
98- Depreciation Totals:		**7,122**	**0**	0	**0**	**0**
49- Capital Projects/ Engineering Totals:		**1,338,038**	**1,344,916**	**599,329**	**1,342,921**	**1,402,615**
002 - UTILITY Totals:		**1,338,038**	**1,344,916**	**599,329**	**1,342,921**	**1,402,615**

The Seguin Water Plant is responsible for providing safe drinking water for the citizens of Seguin. All plant personnel are certified by the Texas Department of Health in proper operational and maintenance skills. Other than routine operational duties, plant personnel operate and maintain a booster pump station on 123 Bypass and inspect and maintain all elevated water storage tanks. Operators monitor and maintain plant operations, gather information for the National Weather Service, and monitor river levels during flood conditions. Water quality testing is performed daily at the plant along with continuously monitoring equipment and samples are collected monthly for testing by a Texas Department of Health Certified Laboratory.

The City of Seguin receives from the Schertz Seguin Water Corporation, Carrizo Aquifer water for the City's water distribution system. The existing water treatment plant continues to use the City's river permit and provides the water supply to the Rio Nogales Power Plant, Tyson Foods, Niagra, and serves as a backup water supply to our customers.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Operator II	6	6	6
Operator III	3	3	3
Water Treatment Plant Manager	1	1	1
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	10	10	10

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2026-27 Budget - Water Plant

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
56- Water Plant						
11- Salaries						
002-5600-110100	Regular Salaries	709,177	711,161	326,415	711,161	748,045
002-5600-112000	Overtime/On Call	54,651	52,000	16,614	45,000	45,000
002-5600-112100	Holiday Pay	20,757	24,000	16,052	26,000	26,000
11- Salaries Totals:		**784,585**	**787,161**	**359,081**	**782,161**	**819,045**
12- Benefits						
002-5600-121000	Payroll Taxes	58,149	60,218	26,597	60,218	66,099
002-5600-122000	Retirement	180,009	173,097	80,795	173,097	182,832
002-5600-123000	Health Insurance	91,181	100,406	47,506	100,406	113,718
002-5600-123100	Life Insurance	627	629	315	629	629
002-5600-124000	Workers' Compensation	10,078	7,338	4,220	7,338	9,372
002-5600-126000	Car Allowance	1,208	0	40	0	0
12- Benefits Totals:		**341,252**	**341,687**	**159,473**	**341,687**	**372,650**
32- Professional Services						
002-5600-320500	Professional Services	2,300	16,300	5,960	16,300	10,000
32- Professional Services Totals:		**2,300**	**16,300**	**5,960**	**16,300**	**10,000**
34- Technical Services						
002-5600-343000	Testing/Inspection Fees	72,857	90,500	66,966	90,500	85,000
34- Technical Services Totals:		**72,857**	**90,500**	**66,966**	**90,500**	**85,000**
41 - Utilities Services						
002-5600-411000	Electric	247,452	265,000	132,097	290,000	296,000
002-5600-411500	Electric-Pump Station	201,189	231,000	89,094	231,000	231,000
002-5600-412000	Water	798	1,125	480	1,050	1,125
002-5600-412500	Water Purchased	4,820,012	5,000,000	2,584,325	5,000,000	5,599,000
002-5600-412600	Water Rights	200,750	201,200	104,500	201,200	202,650
002-5600-413000	Sewer	787	900	405	900	950
002-5600-414000	Gas-Centerpoint	5,271	5,700	4,362	6,500	6,700
002-5600-415200	Telephone-Mobile Phone	2,207	1,925	880	1,925	1,925
41 - Utilities Services Totals:		**5,478,466**	**5,706,850**	**2,916,143**	**5,732,575**	**6,339,350**
43 - Repair and Maintenance						
002-5600-432200	V&E Maint.-Machine & Tool	569	4,500	2,088	3,500	3,000
002-5600-432300	V&E Maint.-Heavy Equipment	8,279	8,500	2,738	8,500	7,000
002-5600-432500	V&E Maint.-Pumps & Motors	59,397	180,000	122,054	180,000	81,000
43 - Repair and Maintenance Totals:		**68,244**	**193,000**	**126,879**	**192,000**	**91,000**
44 - Rental						
002-5600-441000	Equipment Rental	0	1,000	0	1,000	500
44 - Rental Totals:		**0**	**1,000**	**0**	**1,000**	**500**
61- General Supplies						
002-5600-612000	Postage	4,630	7,500	120	3,000	3,000
002-5600-613000	Operating Supplies	4,142	7,000	1,086	6,000	5,500
002-5600-613300	Chemicals	216,649	255,000	79,699	255,000	240,000
002-5600-613500	Laboratory Supplies	15,820	19,500	6,568	18,500	16,500
002-5600-614300	Safety Supplies	1,180	3,000	1,094	2,500	2,500
002-5600-616000	Uniforms	4,703	7,080	3,340	7,000	5,401
002-5600-618000	Minor Tools and Equipment	1,225	1,900	414	1,900	1,400
61 - General Supplies Totals:		**248,348**	**300,980**	**92,322**	**293,900**	**274,301**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
62- Energy and Fuel						
002-5600-621000	Gasoline	4,380	6,800	4,067	7,000	8,000
62- Energy and Fuel Totals:		**4,380**	**6,800**	**4,067**	**7,000**	**8,000**
66 - Education						
002-5600-661000	Seminar Tuition	4,920	5,000	2,690	5,000	4,000
002-5600-662000	Certification Fees	1,708	1,776	333	1,776	0
002-5600-665000	Travel and Lodging	2,778	7,500	912	4,500	3,500
002-5600-665500	Meals	3,022	3,500	811	3,500	3,000
002-5600-666000	Dues	1,050	1,500	695	2,420	1,400
66 - Education Totals:		**13,478**	**19,276**	**5,440**	**17,196**	**11,900**
98- Depreciation						
002-5600-984000	Water Plant	1,196,737	0	0	0	0
98- Depreciation Totals:		**1,196,737**	0	**0**	0	0
56- Water Plant Totals:		**8,210,646**	**7,463,554**	**3,736,331**	**7,474,319**	**8,011,746**
002 - UTILITY Totals:		**8,210,646**	**7,463,554**	**3,736,331**	**7,474,319**	**8,011,746**

The Water/Sewer Maintenance Department is responsible for maintaining and installing water and sewer lines throughout the City's distribution and collection system. They make new water and wastewater taps and install meters.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Water Wastewater Maint. Manager	1	1	1
Water/Wastewater Superintendent	0	0	1
Heavy Equipment Operator-Water/WW Maint.	4	5	4
Crew Leader-Water/WW Maint.	5	6	5
Electrician	2	2	2
Utilities Technician I	5	7	7
Utilities Technician II	0	2	2
Utilities Technician III	2	2	3
Utility Engineer	1	0	0
Line Cleaning/ Televising Operators	2	2	2
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	24	27	29

BUDGET SUMMARY

This budget includes the following:

1. The addition of a Utilities Technician III funded mid-year.
2. The addition of a Water/Wastewater Superintendent.

2026-27 Budget - Water/Wastewater Maint. Dept.

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		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
57- Water/Sewer						
11-Salaries						
002-5700-110100	Regular Salaries	1,386,178	1,438,873	585,930	1,438,873	1,958,190
002-5700-112000	Overtime/On Call	261,744	305,000	141,563	315,000	283,500
11 - Salaries Totals:		**1,647,922**	**1,743,873**	**727,493**	**1,753,873**	**2,241,690**
12 - Benefits						
002-5700-121000	Payroll Taxes	122,293	124,959	53,769	124,959	166,098
002-5700-122000	Retirement	381,231	376,821	164,225	376,821	486,714
002-5700-123000	Health Insurance	186,176	221,987	90,474	221,987	320,750
002-5700-123100	Life Insurance	1,322	1,467	606	1,467	1,844
002-5700-124000	Workers' Compensation	18,676	16,740	8,147	16,740	23,697
002-5700-126000	Car Allowance	1,196	0	40	0	0
12 - Benefits Totals:		**710,895**	**741,973**	**317,260**	**741,973**	**999,103**
32-Professional Services						
002-5700-320500	Professional Services	(22,515)	150,000	21,683	150,000	135,000
002-5700-323400	Contractual Services	3,900	8,000	3,000	3,000	4,400
32 - Professional Services Totals:		**(18,615)**	**158,000**	**24,683**	**153,000**	**139,400**
34-Technical Services						
002-5700-347000	Meter Testing	0	800	0	800	800
34-Technical Services Totals:		**0**	**800**	**0**	**800**	**800**
41 - Utilities Services						
002-5700-411000	Electric	40,925	43,500	18,986	43,500	44,800
002-5700-412000	Water	2,742	3,400	7,837	4,000	4,200
002-5700-415200	Telephone-Mobile Phone	16,907	18,275	6,788	17,000	18,500
41 - Utilities Services Totals:		**60,575**	**65,175**	**33,611**	**64,500**	**67,500**
43 - Repair and Maintenance						
002-5700-432200	V&E Maint.-Machine & Tool	1,357	1,500	468	1,500	1,500
002-5700-432300	V&E Maint.-Heavy Equipment	9,174	2,000	340	2,000	2,000
002-5700-434601	L&I Maint.-WATER System	126,833	170,000	84,207	180,000	162,000
002-5700-435100	Other Maint.-ROW User Fee	3,450,706	3,549,425	1,892,792	3,638,929	4,208,511
002-5700-435400	L&I Maint.-Meters	121	0	0	0	0
002-5700-435500	L&I Maint.-Fire Hydrants	4,977	3,500	1,805	3,500	3,500
002-5700-435600	L&I Maint.-SEWER System	23,306	32,000	12,360	27,000	24,300
002-5700-435700	L&I Maint.-Lift Stations	49,299	60,000	28,150	55,000	44,500
002-5700-435900	Other Maint.-Street Repairs	761,950	900,000	205,129	900,000	744,000
43 - Repair and Maintenance Totals:		**4,427,723**	**4,718,425**	**2,225,251**	**4,807,929**	**5,190,311**
44 - Rental						
002-5700-441000	Equipment Rental	1,311	1,500	36	2,000	0
44- Rental Totals:		**1,311**	**1,500**	**36**	**2,000**	**0**
61- General Supplies						
002-5700-613000	Operating Supplies	4,245	4,750	1,440	4,000	3,600
002-5700-614300	Safety Supplies	10,384	16,000	6,927	16,000	14,400
002-5700-616000	Uniforms	12,552	16,407	11,404	16,400	19,100
002-5700-618000	Minor Tools and Equipment	2,893	14,000	8,583	15,000	16,000
61- General Supplies Totals:		**30,074**	**51,157**	**28,354**	**51,400**	**53,100**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
62- Energy and Fuel						
002-5700-621000	Gasoline	58,777	73,000	24,826	75,000	85,000
62- Energy and Fuel Totals:		**58,777**	**73,000**	**24,826**	**75,000**	**85,000**
66 - Education						
002-5700-661000	Seminar Tuition	9,094	4,000	1,325	5,000	4,950
002-5700-662000	Certification Fees	8,301	11,500	4,965	11,500	10,800
002-5700-665000	Travel and Lodging	468	1,500	0	1,000	1,800
002-5700-665500	Meals	303	1,500	44	1,500	1,350
002-5700-666000	Dues	1,325	1,350	0	1,350	1,350
66 - Education Totals:		**19,491**	**19,850**	**6,334**	**20,350**	**20,250**
67 - Public Relations						
002-5700-671000	Public Relations	7,505	7,500	1,012	7,500	6,750
67-Public Relations Totals:		**7,505**	**7,500**	**1,012**	**7,500**	**6,750**
70- Capital Outlay						
002-5700-703400	Meters	0	75,000	32,404	75,000	67,500
002-5700-703700	Fire Hydrants	0	30,000	0	30,000	13,500
002-5700-704000	Service Lines-Water	0	20,000	0	20,000	27,000
002-5700-704100	Service Lines-Sewer	0	20,000	526	20,000	27,000
70 - Capital Outlay Totals:		0	**145,000**	**32,930**	**145,000**	**135,000**
98- Depreciation						
002-5700-985000	Water Distribution	1,559,299	0	0	0	0
002-5700-987000	Sewer Distribution	1,540,099	0	0	0	0
98- Depreciation Totals:		**3,099,398**	0	0	**0**	0
99 - Inventory						
002-5700-999900	(Overage)/Shortage	17,223	0	0	0	0
99- Inventory Totals:		**17,223**	**0**	**0**	**0**	**0**
57- Water/Sewer Totals:		**10,062,279**	**7,726,253**	**3,421,790**	**7,823,325**	**8,938,905**
002 - UTILITY Totals:		**10,062,279**	**7,726,253**	**3,421,790**	**7,823,325**	**8,938,905**

The Utility Engineering Department provides comprehensive engineering, development services, capital project planning and management, inspection services, and GIS mapping and database management for all Utility related projects occurring in the city.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Senior Utilities Engineer	1	1	1
Utility Engineer	0	1	1
Asset Manager	1	1	1
Utility Smart Grid Manager	1	1	1
Senior Utility Systems Analyst	0	0	1
Utility Data Analyst	1	1	1
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	4	5	6

BUDGET SUMMARY

This budget includes the following:

1. The addition of a Senior Utility Systems Analyst funded mid-year.

SEGUIN TEXAS

It's real.

2026-27 Budget - Utility Engineering

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
58 - Utility Engineering						
11-Salaries						
002-5800-110100	Regular Salaries	0	512,316	200,740	512,316	632,234
11-Salaries Totals:		**0**	**512,316**	**200,740**	**512,316**	**632,234**
12- Benefits						
002-5800-121000	Payroll Taxes	0	39,192	14,803	39,192	48,366
002-5800-122000	Retirement	0	112,658	45,296	112,658	134,129
002-5800-123000	Health Insurance	0	52,687	18,774	52,687	64,468
002-5800-123100	Life Insurance	0	315	116	315	346
002-5800-124000	Workers' Compensation	0	723	248	723	888
12- Benefits Totals:		**0**	**205,575**	**79,238**	**205,575**	**248,198**
41- Utilities Services						
002-5800-415200	Telephone-Mobile Phone	0	4,100	1,246	3,600	4,100
41 - Utilities Services Totals:		**0**	**4,100**	**1,246**	**3,600**	**4,100**
43 - Repair and Maintenance						
002-5800-436600	Other Maint. - Outage Management	0	0	0	0	200,000
43 - Repair and Maintenance Totals:		**0**	**0**	**0**	**0**	**200,000**
61 - General Supplies						
002-5800-612000	Postage	0	150	0	150	150
002-5800-613000	Operating Supplies	0	1,500	560	1,500	1,200
002-5800-614300	Safety Supplies	0	1,000	123	500	600
002-5800-616000	Uniforms	0	1,270	871	1,270	2,337
002-5800-618000	Minor Tools and Equipment	0	1,000	0	500	4,100
61- General Supplies Totals:		**0**	**4,920**	**1,554**	**3,920**	**8,387**
66 - Education						
002-5800-661000	Seminar Tuition	0	4,000	748	2,200	5,584
002-5800-665000	Travel and Lodging	0	8,600	2,900	5,000	2,950
002-5800-665500	Meals	0	1,540	190	700	1,200
66 - Education Totals:		**0**	**14,140**	**3,838**	**7,900**	**9,734**
58 - Utility Engineering Totals:		**0**	**741,050**	**286,616**	**733,310**	**1,102,653**
002 - UTILITY Totals:		**0**	**741,050**	**286,616**	**733,310**	**1,102,653**

This department performs all the duties and responsibilities to maintain and operate the Wastewater Treatment Plant; comply with federal and state regulations required for wastewater treatment; obtain samples from various locations; perform testing on the samples; operate the sludge press, remove the dried sludge to various locations; and maintain both plants on an 8 hour a day schedule.

2026-27 Budget - Geronimo Creek WWTP

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		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
65-Geronimo Creek WWTP						
32- Professional Services						
002-6500-320500	Professional Services	8,984	9,800	2,291	9,800	9,800
002-6500-323500	Solid Waste Contract	102,308	85,000	39,243	85,000	100,000
32- Professional Services Totals:		**111,292**	**94,800**	**41,534**	**94,800**	**109,800**
34-Technical Services						
002-6500-343000	Testing/Inspection Fees	55,368	61,000	43,646	61,000	61,000
34- Technical Services Totals:		**55,368**	**61,000**	**43,646**	**61,000**	**61,000**
41 - Utilities Services						
002-6500-41 1000	Electric	121,081	139,500	48,069	135,000	139,500
002-6500-412000	Water	2,876	3,150	438	1,400	1,500
41 - Utilities Services Totals:		**123,957**	**142,650**	**48,507**	**136,400**	**141,000**
43 - Repair and Maintenance						
002-6500-432200	V&E Maint.-Machine & Tool	5,033	15,000	1,074	15,000	10,000
002-6500-432300	V&E Maint.-Heavy Equipment	17,023	69,000	26,991	69,000	20,000
002-6500-432500	V&E Maint.-Pumps & Motors	44,912	52,000	7,238	52,000	20,000
43 - Repair and Maintenance Totals:		**66,968**	**136,000**	**35,304**	**136,000**	**50,000**
61- General Supplies						
002-6500-613000	Operating Supplies	6,933	10,000	2,375	10,000	8,000
002-6500-613300	Chemicals	66,252	122,000	38,372	122,000	109,800
002-6500-613500	Laboratory Supplies	1,374	2,100	1,070	2,100	2,100
002-6500-618000	Minor Tools and Equipment	104	1,100	0	500	500
61 - General Supplies Totals:		**74,663**	**135,200**	**41,818**	**134,600**	**120,400**
65 - Geronimo Creek WWTP Totals:		**432,248**	**569,650**	**210,809**	**562,800**	**482,200**
002 - UTILITY Totals:		**432,248**	**569,650**	**210,809**	**562,800**	**482,200**

This department performs all the duties and responsibilities to maintain and operate the Wastewater Treatment Plant; comply with federal and state regulations for wastewater treatment; obtain samples from various locations; perform testing on the samples; operate the sludge press, and remove the dried sludge to various locations. The plant is maintained on an 8 hour a day schedule.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Wastewater Treatment Manager	1	1	1
Pre-Treatment Coordinator	1	1	1
Asst. Pre-Treatment Coordinator	0	1	1
Operator I	2	2	3
Operator II	3	3	3
Operator IV	1	1	1
Service Worker II	1	1	1
	--	--	--
	9	10	10

2026-27 Budget - Walnut Branch WWTP

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
66 - Walnut Branch WWTP						
11 - Salaries						
002-6600-110100	Regular Salaries	622,544	635,169	278,120	635,169	723,606
002-6600-112000	Overtime/On Call	72,642	85,000	33,562	85,000	85,000
11 - Salaries Totals:		**695,186**	**720,169**	**311,683**	**720,169**	**808,606**
12 - Benefits						
002-6600-121000	Payroll Taxes	52,062	55,114	23,298	55,114	61,858
002-6600-122000	Retirement	159,452	145,683	70,170	145,683	171,101
002-6600-123000	Health Insurance	81,649	91,397	41,854	91,397	120,661
002-6600-123100	Life Insurance	581	597	284	597	692
002-6600-124000	Workers' Compensation	7,180	6,669	1,448	6,669	8,849
002-6600-126000	Car Allowance	1,196	0	40	0	0
12 - Benefits Totals:		**302,120**	**299,460**	**137,093**	**299,460**	**363,161**
32 - Professional Services						
002-6600-320500	Professional Services	6,846	11,000	1,400	11,000	11,000
002-6600-323500	Solid Waste Contract	126,199	85,000	43,241	85,000	100,000
32 - Professional Services Totals:		**133,045**	**96,000**	**44,641**	**96,000**	**111,000**
34 - Technical Services						
002-6600-343000	Testing/Inspection Fees	73,686	80,000	45,574	80,000	80,000
34-Technical Services Totals:		**73,686**	**80,000**	**45,574**	**80,000**	**80,000**
41 - Utilities Services						
002-6600-411000	Electric	245,895	245,500	164,407	350,000	360,500
002-6600-411400	Electric-Springs Hill	766	840	495	1,000	1,200
002-6600-411600	Electric-Reuse Pump	41,383	42,000	14,108	41,000	42,000
002-6600-412000	Water	1,554	1,700	846	1,700	1,800
002-6600-413000	Sewer	872	975	457	975	1,025
002-6600-415200	Telephone-Mobile Phone	2,136	2,140	848	2,000	2,100
41 - Utilities Services Totals:		**292,605**	**293,155**	**181,161**	**396,675**	**408,625**
43 - Repair and Maintenance						
002-6600-432200	V&E Maint.-Machine & Tool	5,101	15,000	0	15,000	15,000
002-6600-432300	V&E Maint.-Heavy Equipment	8,698	45,000	5,077	45,000	20,000
002-6600-432500	V&E Maint.-Pumps & Motors	89,780	70,000	2,099	70,000	20,000
43 - Repair and Maintenance Totals:		**103,579**	**130,000**	**7,177**	**130,000**	**55,000**
61 - General Supplies						
002-6600-612000	Postage	94	180	105	180	180
002-6600-613000	Operating Supplies	11,867	7,500	3,122	7,500	7,500
002-6600-613300	Chemicals	99,493	151,000	63,174	151,000	140,400
002-6600-613500	Laboratory Supplies	1,674	3,300	1,070	3,300	2,000
002-6600-614300	Safety Supplies	585	3,500	798	3,500	1,500
002-6600-616000	Uniforms	4,156	5,822	3,990	5,540	5,837
002-6600-618000	Minor Tools and Equipment	25	1,500	0	500	500
61 - General Supplies Totals:		**117,894**	**172,802**	**72,260**	**171,520**	**157,917**
62 - Energy and Fuel						
002-6600-621000	Gasoline	4,808	7,500	3,189	7,200	8,500
62 - Energy and Fuel Totals:		**4,808**	**7,500**	**3,189**	**7,200**	**8,500**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
66 - Education						
002-6600-661000	Seminar Tuition	1,155	6,500	795	4,000	5,500
002-6600-662000	Certification Fees	393	1,400	0	600	1,400
002-6600-665000	Travel and Lodging	0	4,000	0	1,000	1,000
002-6600-665500	Meals	151	500	0	500	500
002-6600-666000	Dues	595	675	85	675	675
66 - Education Totals:		**2,294**	**13,075**	**880**	**6,775**	**9,075**
98- Depreciation						
002-6600-986000	Sewer Plant	549,122	0	0	0	0
98 - Depreciation Totals:		**549,122**	**0**	**0**	**0**	**0**
66 - Walnut Branch WWTP Totals:		**2,274,338**	**1,812,161**	**803,658**	**1,907,799**	**2,001,884**
002 - UTILITY Totals:		**2,274,338**	**1,812,161**	**803,658**	**1,907,799**	**2,001,884**

The Seguin Economic Development Department's mission is to retain existing jobs, create new jobs and expand the tax base through the recruitment, expansion and retention of industries and businesses.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Director of Economic Development	1	1	1
Deputy Director of Economic Development*	1	1	1
Industry/ Workforce Devel. Manager*	1	1	1
Marketing / Events Manager*	1	1	1
	4	4	4

2026-27 Budget - Economic Development

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		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
80 - Economic Development						
11-Salaries						
002-8000-110100	Regular Salaries	421,378	467,353	181,727	467,353	426,533
11-Salaries Totals:		**421,378**	**467,353**	**181,727**	**467,353**	**426,533**
12 - Benefits						
002-8000-121000	Payroll Taxes	32,330	34,090	12,886	34,090	33,272
002-8000-122000	Retirement	99,784	105,542	41,957	105,542	92,032
002-8000-123000	Health Insurance	26,924	29,309	11,676	29,309	36,784
002-8000-123100	Life Insurance	252	252	109	252	189
002-8000-124000	Workers' Compensation	476	471	180	471	396
002-8000-126000	Car Allowance	12,600	12,600	4,038	12,600	12,600
12 - Benefits Totals:		**172,364**	**182,264**	**70,845**	**182,264**	**175,274**
32-Professional Services						
002-8000-320500	Professional Services	46,500	50,000	37,500	50,000	50,000
32 - Professional Services Totals:		**46,500**	**50,000**	**37,500**	**50,000**	**50,000**
41 - Utilities Services						
002-8000-415200	Telephone-Mobile Phone	2,700	2,701	1,108	2,701	2,701
41 - Utilities Services Totals:		**2,700**	**2,701**	**1,108**	**2,701**	**2,701**
61 - General Supplies						
002-8000-612000	Postage	0	0	3	0	0
002-8000-613000	Operating Supplies	894	1,000	146	1,000	0
61 - General Supplies Totals:		**894**	**1,000**	**149**	**1,000**	**0**
66 - Education						
002-8000-661000	Professional Development-Seminar	2,360	2,500	30	2,500	0
66 - Education Totals:		**2,360**	**2,500**	**30**	**2,500**	**0**
67-Public Relations						
002-8000-674400	Retail Development	2,495	5,000	5,000	5,000	2,500
67 - Public Relations Totals:		**2,495**	**5,000**	**5,000**	**5,000**	**2,500**
80 - Economic Development Totals:		**648,691**	**710,818**	**296,359**	**710,818**	**657,008**
002 - UTILITY Totals:		**648,691**	**710,818**	**296,359**	**710,818**	**657,008**

The Facilities Department is responsible for the janitorial services and maintenance for the City facilities.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Director of Facilities*	1	1	1
Facilities Manager	1	1	1
Building Maintenance Supervisor*	1	1	1
Service Worker-Facilities	12	13	13
Crew Leader – Facilities	1	1	1
Buildings Maintenance Specialist*	1	1	1
Buildings Maintenance Technician*	2	2	2
Administrative Assistant*	0	0	1
	--	--	--
	19	20	21

*One-half of salary and benefits funded in General Fund.

BUDGET SUMMARY

This budget includes the following:

1. The addition of an Administrative Assistant funded mid-year.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
81- Facilities						
11 - Salaries						
002-8100-110100	Regular Salaries	732,556	821,009	368,331	821,009	929,826
002-8100-112000	Overtime/On Call	20,359	30,000	11,802	30,000	30,000
11 - Salaries Totals:		**752,915**	**851,009**	**380,133**	**851,009**	**959,826**
12- Benefits						
002-8100-121000	Payroll Taxes	55,492	68,455	28,291	68,455	73,427
002-8100-122000	Retirement	172,794	196,776	85,792	196,776	203,356
002-8100-123000	Health Insurance	129,710	142,481	68,154	142,481	182,906
002-8100-123100	Life Insurance	940	975	499	975	1,148
002-8100-124000	Workers' Compensation	10,374	7,918	4,812	7,918	11,570
12- Benefits Totals:		**369,310**	**416,605**	**187,548**	**416,605**	**472,407**
41 - Utilities Services						
002-8100-415200	Telephone-Mobile Phone	3,401	4,325	1,552	3,800	3,900
41 - Utilities Services Totals:		**3,401**	**4,325**	**1,552**	**3,800**	**3,900**
43 - Repair and Maintenance						
002-8100-432800	Generators Maintenance	15,594	48,100	7,526	48,100	20,000
002-8100-433000	Buildings Maintenance	77,169	73,500	12,146	73,500	50,435
002-8100-433100	Building Maintenance-Annual Cont	29,555	45,000	24,001	65,000	76,000
43 - Repair and Maintenance Totals:		**122,319**	**166,600**	**43,673**	**186,600**	**146,435**
61- General Supplies						
002-8100-613000	Operating Supplies	528	2,000	294	2,000	2,000
002-8100-613201	Janitorial Supplies	26,078	39,000	12,301	39,000	39,000
002-8100-616000	Uniforms	6,164	9,600	6,700	9,600	9,196
002-8100-618000	Minor Tools and Equipment	4,183	6,300	379	6,300	6,300
61 - General Supplies Totals:		**36,953**	**56,900**	**19,674**	**56,900**	**56,496**
62-Energy and Fuel						
002-8100-621000	Gasoline	3,227	4,000	1,287	4,100	4,800
62- Energy and Fuel Totals:		**3,227**	**4,000**	**1,287**	**4,100**	**4,800**
66 - Education						
002-8100-661000	Seminar Tuition	265	3,000	0	3,000	3,000
002-8100-665000	Travel and Lodging	0	2,000	677	1,500	2,000
002-8100-665500	Meals	0	400	72	400	400
66 - Education Totals:		**265**	**5,400**	**748**	**4,900**	**5,400**
98- Depreciation						
002-8100-988500	Facilities	15,200	0	0	0	0
98 - Depreciation Totals:		**15,200**	0	0	0	**0**
81- Facilities Totals:		**1,303,590**	**1,504,839**	**634,616**	**1,523,914**	**1,649,263**
002 - UTILITY Totals:		**1,303,590**	**1,504,839**	**634,616**	**1,523,914**	1,649,263

The Information Technologies Department is responsible for the purchase and maintenance of all computers, printers, software, servers, etc. within the City of Seguin. This budget was established and designated strictly for the City's computer/information technologies. Previously, the majority of these expenses were budgeted within the individual departments. The costs for this department are shared equally by the General Fund and the Utility Fund.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Chief Information Officer*	1	1	1
Asst. Chief Information Officer	0	0	1
Information Tech. Operations Manager*	1	1	1
GIS Manager*	1	1	0
GIS Senior Analyst*	0	1	1
Info. Tech. Security Manager*	1	1	1
Info. Tech. Security Administrator	0	1	1
Information Technology Administrator	1	1	1
Info. Tech. Senior Administrator*	1	1	1
Information Technology Technician*	2	2	2
Info. Tech. Service Desk Manager*	1	1	1
Information Technology Senior Tech*	1	1	1
Information Technology P. Safety Admin*	1	1	1
GIS/GPS Field Technician*	1	1	1
GIS/ GPS Senior Technician	1	1	1
	13	15	15
GIS Intern*	1	0	2

*1/2 of salary and benefits funded in General Fund.

BUDGET SUMMARY

This budget includes the following:
1. The upgrade of the GIS Manager to the Asst. Chief Information Officer.
2. The addition of 2 seasonal GIS Interns.

2026-27 Budget - Information Technologies

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		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
87-Information Technologies						
11 - Salaries						
002-8700-110100	Regular Salaries	627,203	789,311	334,686	789,311	832,930
11 - Salaries Totals:		**627,203**	**789,311**	**334,686**	**789,311**	**832,930**
12 - Benefits						
002-8700-121000	Payroll Taxes	47,170	59,799	25,125	59,799	63,073
002-8700-122000	Retirement	145,560	172,959	76,069	172,959	176,042
002-8700-123000	Health Insurance	66,452	85,604	39,579	85,604	104,859
002-8700-123100	Life Insurance	478	565	267	565	597
002-8700-124000	Workers' Compensation	671	869	338	869	752
002-8700-126000	Car Allowance	2,600	2,600	1,300	2,600	2,600
12 - Benefits Totals:		**262,931**	**322,396**	**142,678**	**322,396**	**347,924**
32 - Professional Services						
002-8700-320500	Professional Services	4,741	6,000	0	6,000	5,000
32-Professional Services Totals:		**4,741**	**6,000**	0	**6,000**	**5,000**
41 - Utilities Services						
002-8700-411000	Electric	0	0	0	0	2,500
002-8700-412000	Water	0	0	0	0	450
002-8700-413000	Sewer	0	0	0	0	500
002-8700-415200	Telephone-Mobile Phone	8,341	8,375	4,406	8,350	8,375
41 - Utilities Services Totals:		**8,341**	**8,375**	**4,406**	**8,350**	**11,825**
43 - Repair and Maintenance						
002-8700-431200	Office Maintenance-Computer	15,726	25,000	5,064	25,000	22,500
002-8700-431300	Computer Maintenance-Annual Cor	555,383	899,395	388,520	899,395	979,439
002-8700-431500	Office Maintenance-WiFi Netwrk	3,855	0	0	0	0
002-8700-432400	Communications Maintenance	837	7,500	0	7,500	5,000
002-8700-432700	Communications Maint.-Annual Co	55,619	67,400	26,866	67,400	73,000
43 - Repair and Maintenance Totals:		**631,420**	**999,295**	**420,449**	**999,295**	**1,079,939**
61 - General Supplies						
002-8700-612000	Postage	23	100	17	100	100
002-8700-613000	Operating Supplies	932	2,000	474	2,000	1,500
002-8700-616000	Uniforms	0	779	637	900	1,425
002-8700-618000	Minor Tools and Equipment	1,737	2,000	383	2,000	12,000
61 - General Supplies Totals:		**2,692**	**4,879**	**1,511**	**5,000**	**15,025**
62 - Energy and Fuel						
002-8700-621000	Gasoline	1,265	3,000	933	2,000	2,500
62 - Energy and Fuel Totals:		**1,265**	**3,000**	**933**	**2,000**	**2,500**
66 - Education						
002-8700-661000	Seminar Tuition	4,322	10,000	2,172	10,000	7,500
002-8700-665000	Travel and Lodging	5,731	6,000	809	6,000	5,000
002-8700-665500	Meals	765	500	98	500	0
002-8700-666000	Dues	268	500	105	500	250
66 - Education Totals:		**11,085**	17,000	**3,185**	**17,000**	**12,750**
87 - Information Technologies Totals:		**1,549,679**	**2,150,255**	**907,848**	**2,149,351**	**2,307,893**
002 - UTILITY Totals:		**1,549,679**	**2,150,255**	**907,848**	**2,149,351**	**2,307,893**

The position of City Attorney has a separate budget similar to the position of City Secretary. The costs for this position are shared equally by the General Fund and the Utility Fund. Previously, these costs were placed in the Non-Departmental budgets.

The City Attorney provides legal advice to Mayor, City Council, City Manager, and other City personnel on a variety of issues relating to City services. The City Attorney prepares City ordinances, reviews contracts, prepares easements, and attends the regular meetings of City Council.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
City Attorney*	1	1	1
Assistant City Attorney*	0	0	1
Real Estate Manager**	1	1	1
Legal Administrative Assistant**	1	1	1
	3	3	4

* One-half of salary and benefits is funded in the General Fund.
**25% of salary and benefits is funded in the General Fund.

BUDGET SUMMARY

This budget includes the following:

1. The addition of an Assistant City Attorney funded mid-year.

2026-27 Budget - City Attorney

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 -UTILITY						
89- City Attorney						
11- Salaries						
002-8900-110100	Regular Salaries	235,982	266,171	111,695	266,171	362,112
11-Salaries Totals:		**235,982**	**266,171**	**111,695**	**266,171**	**362,112**
12- Benefits						
002-8900-121000	Payroll Taxes	16,909	18,995	7,628	18,995	26,175
002-8900-122000	Retirement	54,168	58,531	24,983	58,531	76,628
002-8900-123000	Health Insurance	16,191	19,428	8,503	19,428	28,172
002-8900-123100	Life Insurance	110	122	55	122	154
002-8900-124000	Workers' Compensation	257	262	115	262	330
12- Benefits Totals:		**87,635**	**97,339**	**41,285**	**97,339**	**131,459**
32- Professional Services						
002-8900-320500	Professional Services	484	0	195	500	2,000
002-8900-321500	Attorney Fees	34,583	40,000	6,935	20,000	27,500
32-Professional Services Totals:		**35,067**	**40,000**	**7,130**	**20,500**	**29,500**
41 - Utilities Services						
002-8900-415200	Telephone-Mobile Phone	1,255	1,250	613	1,250	1,925
41 - Utilities Services Totals:		**1,255**	**1,250**	**613**	**1,250**	**1,925**
61 - General Supplies						
002-8900-611000	Office Supplies	1,633	900	816	1,200	795
002-8900-612000	Postage	24	450	2	59	200
002-8900-618000	Minor Tools and Equipment	0	850	0	0	2,250
61- General Supplies Totals:		**1,658**	**2,200**	**818**	**1,259**	**3,245**
66 - Education						
002-8900-661000	Seminar Tuition	622	1,300	228	1,000	1,800
002-8900-665000	Travel and Lodging	527	1,500	364	1,300	1,700
002-8900-665500	Meals	0	200	41	100	0
002-8900-666000	Dues	472	1,000	313	800	1,500
002-8900-667000	Subscriptions	430	800	195	558	800
66 - Education Totals:		**2,051**	**4,800**	**1,141**	**3,758**	**5,800**
89 - City Attorney Totals:		**363,647**	**411,759**	**162,682**	**390,277**	**534,041**
002 - UTILITY Totals:		**363,647**	**411,759**	**162,682**	**390,277**	**534,041**

BUDGET SUMMARY

This budget includes the following:

1. An increase in Indirect Cost Allocation of $1,000,000.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
002 - UTILITY						
90 -Non Departmental						
32 - Professional Services						
002-9000-320900	Preventive Medical	3,890	2,800	0	300	0
32 - Professional Services Totals:		**3,890**	**2,800**	0	**300**	0
41 - Utilities Services						
002-9000-411000	Electric	27,737	28,560	16,509	39,000	40,000
002-9000-412000	Water	3,306	3,360	1,628	3,700	3,750
002-9000-413000	Sewer	3,818	3,800	1,862	4,100	4,300
002-9000-414000	Gas-Centerpoint	787	950	409	950	1,050
002-9000-415000	Telephone Service	29,443	32,500	10,674	31,000	31,000
41 - Utilities Services Totals:		**65,092**	**69,170**	**31,083**	**78,750**	**80,100**
44 - Rental						
002-9000-441500	Office Equipment Rental	10,299	11,000	3,841	11,000	11,000
44 - Rental Totals:		**10,299**	**11,000**	**3,841**	**11,000**	**11,000**
52 - Insurance						
002-9000-521000	Building/Auto Liability	386,872	495,000	486,691	495,000	519,750
002-9000-524000	Unemployment Insurance	0	3,000	0	3,000	3,000
52 - Insurance Totals:		**386,872**	**498,000**	**486,691**	**498,000**	**522,750**
61 - General Supplies						
002-9000-614100	City Hall Operating Supplies	3,780	3,000	1,043	3,000	3,500
002-9000-614200	Records Management Supplies	0	1,250	0	1,250	1,250
61 -General Supplies Totals:		**3,780**	**4,250**	**1,043**	**4,250**	**4,750**
62-Energy and Fuel						
002-9000-621000	Gasoline	119	500	76	200	500
62 - Energy and Fuel Totals:		**119**	**500**	**76**	**200**	**500**
65 - Miscellaneous						
002-9000-651100	Credit Card Service Fees	513,264	600,000	257,957	600,000	600,000
002-9000-651500	Cash Over/Short	(106)	0	163	0	0
002-9000-655100	Employee Recognition	0	0	0	0	21,650
002-9000-659100	Bad Debt Expense	305,312	150,000	0	150,000	150,000
002-9000-659200	Indirect Cost Allocation	8,590,660	7,000,000	3,500,000	7,000,000	8,000,000
65 - Miscellaneous Totals:		**9,409,130**	7,750,000	**3,758,120**	**7,750,000**	**8,771,650**
67 - Public Relations						
002-9000-671000	Public Relations	1,500	1,500	0	0	1,500
67 - Public Relations Totals:		**1,500**	**1,500**	**0**	0	**1,500**
82 - Intragvrnmntl. Transfers						
002-9000-822200	Transfers to Utility I&S Fund	8,366,285	5,689,261	2,844,630	5,689,261	7,062,914
002-9000-822300	Transfers to Utility Capital Projects	6,011,961	3,933,980	3,933,980	3,933,980	688,812
002-9000-822600	Transfers to Reserve Fund	1,900,000	0	0	0	0
82 - Intragvrnmntl. Transfers Totals:		**16,278,246**	**9,623,241**	**6,778,610**	**9,623,241**	**7,751,726**
98 - Depreciation						
002-9000-989000	Non-Departmental	568,171	0	0	0	0
98 - Depreciation Totals:		**568,171**	**0**	0	**0**	**0**
90 -Non Departmental Totals:		**26,727,099**	**17,960,461**	**11,059,464**	**17,965,741**	**17,143,976**
98 - Use of Fund Balance						

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
96 - Use of Retained Earnings						
002-9800-960000	Use of Retained Earnings	0	(2,284,095)	0	(2,284,095)	0
96- Use of Retained Earnings Totals:		**0**	**(2,284,095)**	0	**(2,284,095)**	**0**
98- Use of Fund Balance Totals:		0	**(2,284,095)**	**0**	**(2,284,095)**	**0**
002 - UTILITY Totals:		**26,727,099**	**15,676,366**	**11,059,464**	**15,681,646**	**17,143,976**

UTILITY

FUND

CAPITAL

PROJECTS

FY2027-2031 Utilities Capital Equipment

Fiscal Year	Area	Equipment	Estimated Cost	Approved Funding	Funding Source
2027	Electric	F250 Utility Bed Service Truck (replacement)	$150,000	$150,000	FY27
	Electric	Forklift (narrow)	$45,000	$45,000	FY27
	Facilities	1/2 Ton Truck - Replace 701	$60,000	$60,000	FY27
	Facilities	Council Chambers Chairs	$16,000	$8,000	FY27
				$8,000	FY27 GF
	W/WWMain.	Ice Machine UOC	$18,500	$18,500	FY27
	W/WWMain.	1/2 ton 4x4 Pick Up Truck - Add for Superintendent	$75,000	$75,000	FY27
	W/WWMain.	F250 Utility Bed Service Truck (new position)	$150,000	$150,000	FY27
	Public Wks MS4	Rover Camera System	$150,000	$150,000	FY27 SWUF
	IT	Annual staff computer/iPad refresh	$104,912	$104,912	FY27
	Various	Enterprise Leases	$6,000	$6,000	FY27
	Electric	1/2 Ton Truck - Add for new Supervisor	$75,000		
	Facilities	Replace 2013 Tahoe w/ SUV (920)	$40,000		
	Facilities	Replace 2013 Tahoe w/ SUV (921)	$40,000		
	W/WWMain.	Electric Scissor Lift	$45,000		
	IT	P25 Radios	$321,000		
				$617,412	**FY27**
				$8,000	**FY27 GF**
				$150,000	**FY27SWUF**
		TOTAL	**$775,412**	**$775,412**	
2028	W/WW Main.	Generators for Lift Stations (3)	$225,000		
	W/WWMain.	Flowable Truck/ Silo	$650,000		
	W/WWMain.	Vactor Truck (Yr 3 of 3 Lease)	$95,000		
	W/WWMain.	TV Van (Yr 2 of 4 Lease)	$12,500		
	W/WW Main.	John Deere 75G	$150,000		
	Electric	Distribution Material Trailer	$450,000		
	W/WWMain.	12 yd Tandem Dump Truck Replacement	$170,000		
	W/WW Main.	12 yd Tandem Dump Truck Addition	$170,000		
	W/WWMain.	3/4 Ton 4x4 Truck	$80,000		

FY2027-2031 Utilities Capital Equipment

Fiscal Year	Area	Equipment	Estimated Cost	Approved Funding	Funding Source
	Facilities	1/2 Ton Truck - Replace 702	$60,000		
	W/WWMain.	1/2 ton 4x4 Pick Up Truck	$60,000		
	Electric	3/4 Ton 4x4 Truck	$80,000		
	Electric	3/4 Ton Utility Bed Service Truck	$150,000		
	IT	Annual staff computer/iPad refresh	TBD		
	Various	Enterprise Leases	TBD		
		TOTAL	**$2,352,500**		
2029	W/WWMain.	Vactor Truck (Yr 1 of 3 Lease)	$94,881		
	W/WWMain.	TV Van (Yr 3 of 4 Lease)	$125,000		
	W/WWMain.	Generators for Lift Stations (3)	$225,000		
	Electric	Bucket Truck	$300,000		
	Electric	Forklift 22000 lb	$60,000		
	Electric	1/2 Ton Truck	$60,000		
	IT	1/2 Ton Truck	$30,000		
	IT	Annual staff computer/iPad refresh	TBD		
	Various	Enterprise Leases	TBD		
		TOTAL	**$894,881**		
2030	W/WW Main.	Vactor Truck (Yr 2 of 3 Lease)	$94,881		
	W/WWMain.	TV Van (Yr 4 of 4 Lease)	$125,000		
	W/WW Main.	Generators for Lift Stations (3)	$225,000		
	IT	Annual staff computer/iPad refresh	TBD		
	Various	Enterprise Leases	TBD		
		TOTAL	**$444,881**		
2031	W/WWMain.	Vactor Truck (Yr 3 of 3 Lease)	$94,881		
	W/WWMain.	Generators for Lift Stations (3)	$225,000		
	IT	Annual staff computer/iPad refresh	TBD		
	Various	Enterprise Leases	TBD		
		TOTAL	**$319,881**		
		2027-2031 Grand Total	**$4,787,555**		

FY2027-2031 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS

Fiscal Year	Dept	Project	Projected Cost	Approved/ Recommended Funding	Funding Source
2027	Electric	Rebuild San Antonio St from Guadalupe to Prexy	$450,000	$450,000	Bonds FY27
	Electric	Rebuild SW10 from Legget/Jefferson to Nelda	$450,000	$450,000	Bonds FY27
	Wastewater	Upsize Main E Krezdorn - Austin to San Marcos	$300,000	$300,000	Bonds FY27
	Wastewater	Upside Main W Ireland - Goodrich to Austin	$350,000	$350,000	Bonds FY27
	Wastewater	Upside Main N Travis - Ireland to Mountain	$230,000	$230,000	WPS
	Wastewater	Upside Main Campbell - San Antonio to Jones	$350,000	$350,000	Bonds FY27
	Wastewater	Upsize Main Salinas - Campbell to Dead End	$100,000	$100,000	WPS
	Wastewater	Upsize Main Braden - Austin to Milam	$100,000	$100,000	WPS
	Wastewater	Upsize Main Braden - Sunset to Heideke	$350,000	$350,000	Bonds FY27
	Wastewater	Upsize Main New Braunfels - Austin to Milam	$175,000	$175,000	FY27
	Wastewater	Upsize Main Seideman - Camp to Dead End	$430,000	$430,000	Bonds FY27
	Wastewater	24" Pipe Encasement - Esher	$400,000	$400,000	Bonds FY27
	Wastewater	24-inch Geronimo Creek Interceptor (Construction)	$7,000,000	$7,000,000	Bonds FY27
	Wastewater	Caterpillar Lift Station & Gravity Main	$23,000,000	$10,000,000	Bonds FY27
				$13,000,000	Bonds PY
	Water	Upsize Main New Braunfels - Austin to Milam	$275,000	$275,000	Bonds FY27
	Water	Upsize Main Engbrock - Braden to New Braunfels	$50,000	$50,000	FY27
	Water	Upsize Main W Ireland - Goodrich to Austin	$450,000	$450,000	Bonds FY27
	Water	Upsize Main Travis - Ireland to Mountain	$275,000	$275,000	Bonds FY27
	Water	Upsize Main Campbell - San Antonio to Jones	$475,000	$475,000	Bonds FY27
	Water	Upsize Main Salinas - Campbell to Dead End	$100,000	$100,000	FY27
	Water	Upsize Main Braden - Austin to Milam	$150,000	$150,000	Bonds FY27
	Water	Upsize Main Braden - Sunset to Heideke	$250,000	$250,000	Bonds FY27
	Water	Upsize Main Seideman - Camp to Dead End	$525,000	$525,000	Bonds FY27
	Water	Upsize Main Krezdorn - Austin to San Marcos	$550,000	$550,000	Bonds FY27
	Water	Kingsbury EST - SCADA & Electrical Upgrades	$350,000	$350,000	Bonds FY27

FY2027-2031 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS

Fiscal Year	Dept	Project	Projected Cost	Approved/ Recommended Funding	Funding Source
	Water	30" SH-46 Western Transmission Main (Construction)	$26,000,000	$26,000,000	Bonds FY27
	Water	Bowie St. - Pipe Burst to Loop to Camp	$1,800,000	$1,800,000	Bonds FY27
	Water	Strategic Water Supply Review	$75,000	$75,000	FY27
	Water	CIP Review/ Update	$100,000	$100,000	FY27
	CP/Eng	Nelda St. Drainage Improvements	$3,682,595	$3,682,595	SWUF Bonds FY27
	CP/Eng	Stormwater Utility CIP Long Range Planning	$250,000	$250,000	SWUF
	CP/Eng	Geronimo Creek Watershed Plan	$300,000	$150,000	SWUF
				$150,000	FY27 GF
	CP/Eng	Drainage Projects SWUR: Olive St	$500,000	$500,000	SWUF Bonds FY27
	Facilities	City Hall Parking Lot Upgrades	$77,000	$77,000	FY27
	Facilities	City Hall Re-key	$12,500	$12,500	FY27
	Facilities	UOC GIS Office Renovations	$50,000	$50,000	FY27
	Facilities	Facilities Improvements/Renovations	$100,000	$50,000	FY27
				$50,000	FY27 GF
	IT	Citywide Access Control Refresh (Yr 2 of 3)	$275,000	$173,500	FY27
				$101,500	FY27 GF
	IT	City Network Switch Refresh	$202,000	$115,000	FY27
				$87,000	FY27 GF
	IT	Technology Infrastructure Refresh	$43,500	$43,500	FY27
	IT	City Hall AV System Upgrade	$90,000	$45,000	FY27
				$45,000	FY27 GF
	Econ. Dev.	Small Business Improvement Grant	$100,000	$100,000	FY27
	IT	Security Camera Upgrades & Additions	$23,000		
	IT	Fiber Connectivity & Ring Resiliency Upgrades	$50,000		
		Potential Water Bonds Total		**$31,100,000**	
		Potential Wastewater Bonds Total		**$19,180,000**	
		Potential Electric Bonds Total		**$900,000**	
		Potential SWUF Bonds Total		**$4,182,595**	
		Total Bonds		**$55,362,595**	
		FY27		**$1,166,500**	
		SWUF		**$400,000**	
		FY27 GF		**$433,500**	

FY2027-2031 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS

Fiscal Year	Dept	Project	Projected Cost	Approved/ Recommended Funding	Funding Source
		WPS		**$430,000**	
		2027TOTAL	**$70,865,595**	**$57,792,595**	
2028	CP/Eng	Signal Inventory and Operational Need Study	$150,000		
	CP/Eng	Roadway Impact Fee Study Update	$350,000		
	CP/Eng	Drainage Projects SWUR: Leonard Lane	$7,000,000		SWUF Bonds FY28
	Electric	Rebuild Lines N Austin from Walnut to Railroad Tracks	$450,000		Bonds FY28
	Electric	Rebuild Lines Guadalupe from Court to Nelda	$450,000		Bonds FY28
	Wastewater	San Antonio - Guadalupe to Prexy Upsize to 12" Main & Abandon Smaller Mains	$1,250,000		Bonds FY28
	Water	San Antonio - Guadalupe to Prexy Move 8" Main & Abandon 2" Main	$1,400,000		Bonds FY28
	Wastewater	Hampton Dr. Lift Station Renewal	$1,000,000		Bonds FY28
	Wastewater	Nolan St. Lift Station Renewal	$700,000		Bonds FY28
	Wastewater	Friesenhahn Road Lift Station Decommission	$300,000		Bonds FY28
	Water	Upsize Main Bruns - Kingsbury to Humphreys	$515,000		Bonds FY28
	Water	Upsize Main Woodland - Martindale to Baxter	$550,000		Bonds FY28
	Water	Strategic Water Supply Review	$75,000		
	Water	CIP Review/ Update	$100,000		
	Water	1.5mg Elevated Storage Tank (Construction)	$9,000,000		Bonds FY28
	Water	SH46 Upper Pressure Plane Trans. Line (S6)	$29,000,000		Bonds FY28
	Facilities	New Court & Council Chambers	$5,000,000		Bonds FY28
	Facilities	Replace HVAC System City Hall	$1,000,000		Bonds FY28
	IT	IT Strategic Plan	TBD		
	IT	GIS Site Analysis/ Architecture Review	$11,000		
	IT	City network switch refresh	$42,000		
	IT	Citywide Access Control Refresh (Yr 3 of 3)	$87,000		
	IT	Technology Infrastructure Refresh	TBD		
		Potential Water Bonds Total	**$40,465,000**		
		Potential Wastewater Bonds Total	**$3,250,000**		
		Potential Electric Bonds Total	**$900,000**		

FY2027-2031 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS

Fiscal Year	Dept	Project	Projected Cost	Approved/ Recommended Funding	Funding Source
		Potential SWUF Bonds Total	**$7,000,000**		
		Potential Other Bonds Total	**$6,000,000**		
		Total Bonds	**$57,615,000**		
		2028TOTAL	**$57,615,000**		
2029	CP/Eng	Drainage Projects SWUR: Gloria Rd	$500,000		
	CP/Eng	Drainage Projects SWUR: B&B Rd to Burgess	$1,000,000		SWUF Bonds FY29
	Facilities	Replace HVAC System City Facilities	$30,000		
	Facilities	City Hall Renovation	$1,000,000		Bonds FY29
	Wastewater	Replace 8"Main Springs - Stockdale Hwy to Dead End	$275,000		Bonds FY29
	Water	Strategic Water Supply Review	$75,000		
	Water	Upsize Main Springs - Stockdale Hwy to Dead End	$415,000		Bonds FY29
	IT	City network switch refresh	$57,000		
	IT	Technology Infrastructure Refresh	TBD		
		Potential Wastewater Bonds Total	**$275,000**		
		Potential Water Bonds Total	**$415,000**		
		Potential SWUF Bonds Total	**$1,000,000**		
		Potential Other Bonds Total	**$1,000,000**		
		Total Bonds	**$2,690,000**		
		2029TOTAL	**$2,690,000**		
2030	CP/Eng	Drainage Projects SWUR: Oak Village North	$3,000,000		SWUF Bonds FY30
	Wastewater	Nagel Street Lift Station Decommissioning (Eng)	$300,000		Bonds FY30
	Water	Strategic Water Supply Review	$75,000		
	Water	CIP Review/ Update	$100,000		
	Water	16 - inch Guadalupe Street Water Line (Eng)	$1,000,000		Bonds FY30
	Facilities	Replace HVAC System City Facilities	$25,000		
	Facilities	UOC - Seal & Stripe Parking Lot	$30,000		
	IT	Technology Infrastructure Refresh	TBD		
		Potential SWUF Bonds Total	**$3,000,000**		
		Potential Water Bonds Total	**$1,000,000**		
		Potential Wastewater Bonds Total	**$300,000**		
		Total Bonds	**$4,300,000**		
		2030TOTAL	**$4,300,000**		

FY2027-2031 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS

Fiscal Year	Dept	Project	Projected Cost	Approved/ Recommended Funding	Funding Source
3031	Facilities	Replace HVAC System City Facilities	$35,000		
	Wastewater	Nagel Street Lift Station Decommissioning (Const)	$1,500,000		Bonds FY31
	Wastewater	Replace Existing 8" Main S. Guadalupe St	$250,000		Bonds FY31
	Water	Replace Existing 10" Main S. Guadalupe St	$250,000		Bonds FY31
	Water	16 - inch Guadalupe Street Water Line (Const)	$6,000,000		Bonds FY31
	Water	Strategic Water Supply Review	$75,000		
	Water	W/WW Master Planning Update	$1,000,000		Bonds FY31
	Water	Storage tanks (Painting / Maintenance) Service	$199,500		
	Water	Repairs to existing water infrastructure	$500,000		
	IT	Technology Infrastructure Refresh	TBD		
		Potential Wastewater Bonds Total	**$1,750,000**		
		Potential Water Bonds Total	**$7,250,000**		
		Total Bonds	**$9,000,000**		
		2031 TOTAL	**$9,000,000**		

2026-27 Budget - Utility Fund Cap. Proj. Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
038 - UTILITY CAPITAL PROJECTS						
Revenue						
Interest Revenues						
038-361000	Pooled Cash Interest Earnings	214	50	1	0	0
038-361002	Investment Pools Interest Earnings	874,818	500,000	425,600	750,000	500,000
038-361088	Pure & Gentle Soap Prod.	17,440	995	995	995	0
Interest Revenues Totals:		**892,472**	**501,045**	**426,596**	**750,995**	**500,000**
Miscellaneous Revenues						
038-362030	Miscellaneous Revenues	12,724	0	13,554	13,554	0
Miscellaneous Revenues Totals:		**12,724**	**0**	**13,554**	**13,554**	**0**
Intragovernmental Trnsfrs						
038-391020	Transfers from Utility Fund	6,011,961	3,933,980	3,933,980	3,933,980	688,812
038-391043	Transfers from StormWater Drainag	0	130,200	0	130,200	0
Intragovernmental Trnsfrs Totals:		**6,011,961**	**4,064,180**	**3,933,980**	**4,064,180**	**688,812**
Sale of Fixed Assets						
038-392020	Sale of Equipment	52,043	0	1,645	13,234	0
Sale of Fixed Assets Totals:		**52,043**	**0**	**1,645**	**13,234**	**0**
Revenue Totals:		**6,969,199**	**4,565,225**	**4,375,776**	**4,841,963**	**1,188,812**
UTILITY CAPITAL PROJECTS Totals:		**6,969,199**	**4,565,225**	**4,375,776**	**4,841,963**	**1,188,812**

2026-27 Budget - Utility Fund Cap. Proj. Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
038 - UTILITY CAPITAL PROJECTS						
90-Non Departmental						
32-Professional Services						
038-9000-320500	Professional Services	13,982	634,975	68,675	391,415	175,000
32- Professional Services Totals:		**13,982**	**634,975**	**68,675**	**391,415**	**175,000**
43 - Repair and Maintenance						
038-9000-432200	V&E Maint.-Machine & Tool	0	16,950	0	0	0
43 - Repair and Maintenance Totals:		**0**	**16,950**	**0**	0	**0**
44 - Rental						
038-9000-444000	Fleet Leases	57,343	61,690	28,671	57,140	6,000
44 - Rental Totals:		**57,343**	**61,690**	**28,671**	**57,140**	**6,000**
65 - Miscellaneous						
038-9000-651700	Protect It Program	50,275	0	0	64,376	0
038-9000-653000	Employee Relocation Program	9,467	0	3,500	14,467	0
038-9000-656300	Small Business Grant Program	168,291	100,000	113,289	152,942	100,000
65 - Miscellaneous Totals:		**228,032**	**100,000**	**116,789**	**231,785**	**100,000**
70 - Capital Outlay						
038-9000-702000	Buildings	98,272	0	87,682	94,406	0
038-9000-702500	Improvements to Buildings	154,371	49,375	19,611	169,949	331,000
038-9000-703000	Improvements Other Than Building	(556,935)	1,587,878	2,016,428	2,702,308	402,000
038-9000-706100	Machine & Equipment - Office	(637,535)	144,081	61,084	330,469	104,912
038-9000-706200	Machine & Equipment - Heavy Equ	24,000	258,000	215,127	233,712	158,500
038-9000-706500	Machine & Equipment - Small Equi	(423,799)	180,677	115,650	200,757	63,500
038-9000-707100	Transportation-Vehicles	1,326,559	1,296,632	165,071	1,850,316	435,000
038-9000-709000	Furniture & Fixtures	0	0	0	0	8,000
70- Capital Outlay Totals:		**(15,067)**	**3,516,643**	**2,680,652**	**5,581,917**	**1,502,912**
93 - Capital Lease Principal						
038-9000-930000	Capital Lease Principal	173,444	240,398	69,469	69,469	0
93-Capital Lease Principal Totals:		**173,444**	**240,398**	**69,469**	**69,469**	0
94-Capital Lease Interest						
038-9000-940000	Capital Lease Interest	80,312	60,677	18,526	18,526	0
94-Capital Lease Interest Totals:		**80,312**	**60,677**	**18,526**	**18,526**	0
90- Non Departmental Totals:		**538,046**	**4,631,333**	**2,982,781**	**6,350,252**	**1,783,912**
98- Use of Fund Balance						
96 - Use of Retained Earnings						
038-9800-960000	Use of Retained Earnings	0	(567,153)	0	(1,508,289)	(595,100)
96 - Use of Retained Earnings Totals:		**0**	**(567,153)**	**0**	**(1,508,289)**	**(595,100)**
98 - Use of Fund Balance Totals:		**0**	**(567,153)**	**0**	**(1,508,289)**	**(595,100)**
038- UTILITY CAPITAL PROJECTS Totals:		**538,046**	**4,064,180**	**2,982,781**	**4,841,963**	**1,188,812**

COLISEUM

FUND

The Coliseum is a multi-purpose facility rented by the public for a variety of functions including conventions, seminars, trade shows, banquets, dances, pageants, craft shows, and local business organization events. It has 12,000 square feet of meeting and exhibition space and seats 1200 for lecture and 1000 for banquets. It includes kitchen and concession facilities, portable stage with controlled lighting for theatrical performances and a 600 space car parking area.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Event/Marketing Coordinator	1	1	1
	--	--	--
	1	1	1

SEGUIN TEXAS

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2026-27 Budget - Coliseum Revenues

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
007 - COLISEUM						
Revenue						
Culture and Recreation						
007-347007	Auditorium Rental Fees	165,225	110,000	48,525	110,000	110,000
Culture and Recreation Totals:		**165,225**	**110,000**	**48,525**	**110,000**	**110,000**
Interest Revenues						
007-361000	Pooled Cash Interest Earnings	200	100	30	30	10
007-361002	Investment Pools Interest Earnings	20,228	12,000	10,562	20,000	15,000
Interest Revenues Totals:		**20,429**	**12,100**	**10,592**	**20,030**	**15,010**
Miscellaneous Revenues						
007-362030	Miscellaneous Revenues	296	0	90	90	0
007-362092	Credit Card Service Fees	797	1,000	433	675	500
Miscellaneous Revenues Totals:		**1,093**	**1,000**	**523**	**765**	**500**
Intragovernmental Trnsfrs						
007-391060	Transfers from Occupancy Tax Fund	275,500	290,000	217,500	268,250	275,500
Intragovernmental Trnsfrs Totals:		**275,500**	**290,000**	**217,500**	**268,250**	**275,500**
Revenue Totals:		**462,247**	**413,100**	**277,140**	**399,045**	**401,010**
COLISEUM Totals:		**462,247**	**413,100**	**277,140**	**399,045**	**401,010**

2026-27 Budget - Coliseum Expenses

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		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
007- COLISEUM						
15 - Coliseum						
11 - Salaries						
007-1500-110100	Regular Salaries	51,515	61,764	27,625	61,764	63,468
007-1500-112000	Overtime/On Call	79	0	0	0	0
11 - Salaries Totals:		**51,594**	**61,764**	**27,625**	**61,764**	**63,468**
12 - Benefits						
007-1500-121000	Payroll Taxes	3,936	4,725	1,937	4,725	4,855
007-1500-122000	Retirement	11,967	13,582	6,287	13,582	13,430
007-1500-123000	Health Insurance	7,013	9,040	3,366	9,040	10,318
007-1500-123100	Life Insurance	53	63	24	63	63
007-1500-124000	Workers' Compensation	55	61	26	61	58
12 - Benefits Totals:		**23,024**	**27,471**	**11,640**	**27,471**	**28,724**
41 - Utilities Services						
007-1500-411000	Electric	44,898	54,550	19,825	48,000	54,550
007-1500-412000	Water	8,976	10,000	4,223	9,000	10,000
007-1500-413000	Sewer	1,886	2,800	1,172	2,300	2,800
007-1500-414000	Gas-Centerpoint	3,094	4,800	1,695	3,000	4,500
007-1500-415200	Telephone-Mobile Phone	796	901	415	901	901
41 - Utilities Services Totals:		**59,650**	**73,051**	**27,330**	**63,201**	**72,751**
42 - Cleaning						
007-1500-421000	Janitorial Services	43,000	43,000	21,500	43,000	50,000
42 - Cleaning Totals:		**43,000**	**43,000**	**21,500**	**43,000**	**50,000**
43 - Repair and Maintenance						
007-1500-432200	V&E Maint.-Machine & Tool	0	704	0	0	0
007-1500-433000	Buildings Maintenance	18,540	45,000	5,814	45,000	35,000
007-1500-433100	Building Maintenance-Annual Cont	11,369	26,305	13,163	20,000	20,000
43 - Repair and Maintenance Totals:		**29,909**	**72,009**	**18,976**	**65,000**	**55,000**
44 - Rental						
007-1500-441500	Office Equipment Rental	943	1,000	471	1,000	1,000
44 - Rental Totals:		**943**	**1,000**	**471**	**1,000**	**1,000**
61 - General Supplies						
007-1500-612000	Postage	2	50	0	50	50
007-1500-613000	Operating Supplies	6,308	30,000	4,640	30,000	25,421
007-1500-616000	Uniforms	0	0	0	0	90
007-1500-618000	Minor Tools and Equipment	14,815	20,000	6,572	20,000	15,000
61- General Supplies Totals:		**21,125**	**50,050**	**11,212**	**50,050**	**40,561**
65 - Miscellaneous						
007-1500-651100	Credit Card Service Fees	2,842	4,000	1,517	4,000	4,000
65 - Miscellaneous Totals:		**2,842**	**4,000**	**1,517**	**4,000**	**4,000**
66 - Education						
007-1500-661000	Seminar Tuition	0	500	0	500	500
007-1500-665000	Travel and Lodging	0	1,000	0	1,000	1,000
007-1500-665500	Meals	0	300	0	300	300
66 - Education Totals:		0	**1,800**	0	**1,800**	**1,800**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
67 - Public Relations						
007-1500-671000	Public Relations	518	2,000	518	2,000	2,000
67-Public Relations Totals:		**518**	**2,000**	**518**	**2,000**	**2,000**
70 - Capital Outlay						
007-1500-702500	Improvements to Buildings	73,866	100,000	0	100,000	0
007-1500-706500	Machine & Equipment - Small Equi	0	26,134	16,617	0	0
70 - Capital Outlay Totals:		**73,866**	**126,134**	**16,617**	**100,000**	**0**
15 - Coliseum Totals:		**306,470**	**462,278**	**137,405**	**419,285**	**319,304**
90 - Non Departmental						
82- Intragvrnmntl. Transfers						
007-9000-823600	Transfers to General Fund Capital P	0	85,000	0	0	0
82- Intragvrnmntl. Transfers Totals:		**0**	**85,000**	**0**	0	0
90-Non Departmental Totals:		0	**85,000**	0	0	**0**
98 - Use of Fund Balance						
97-Use of Fund Balance						
007-9800-970000	Use of Fund Balance	0	(134,178)	0	(20,820)	0
97-Use of Fund Balance Totals:		0	**(134,178)**	0	**(20,820)**	**0**
98 - Use of Fund Balance Totals:		**0**	**(134,178)**	0	**(20,820)**	0
007 - COLISEUM Totals:		306,470	**413,100**	**137,405**	**398,465**	**319,304**

AQUATICS

FUND

The City of Seguin's Aquatic Center Complex, located at Starcke Park East opened on July 1, 1991. The project was funded with the Texas Local Park, Recreation and Open Space Fund, through the Texas Parks and Wildlife Department. The center point of this complex is a wave pool of approximately 14,500 sq. ft. The pool is constructed with a zero depth to six feet. This enables the pool to be accessible by Senior citizens and the handicapped. A bathhouse is constructed to provide for restrooms, admission area, concession area, and pool manager and lifeguard office.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Temporary/Seasonal:			
Pool Manager	1	1	1
Lifeguard Instructors	12	12	12
Cashiers	2	2	2
	--	--	--
	15	15	15

2026-27 Budget - Aquatics Center Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
008 - AQUATIC CENTER						
Revenue						
Culture and Recreation						
008-347003	Gate Admissions	50,922	60,000	125	60,000	60,000
008-347004	Concession Receipts	14,737	15,000	0	15,000	18,000
008-347005	Swimming Lessons/Act.	1,707	2,000	2,810	3,000	3,000
008-347006	Group Functions	21,600	20,000	10,800	22,000	22,000
008-347008	Day Camp Admissions	5,000	5,000	0	5,000	5,000
008-347023	Wavepool Merchandise Sales	411	2,000	0	500	500
Culture and Recreation Totals:		**94,377**	**104,000**	**13,735**	**105,500**	**108,500**
Interest Revenues						
008-361000	Pooled Cash Interest Earnings	21	0	25	65	0
008-361002	Investment Pools Interest Earnings	87	50	9	65	50
Interest Revenues Totals:		**109**	**50**	**34**	**130**	**50**
Miscellaneous Revenues						
008-362030	Miscellaneous Revenues	1,140	0	172	0	0
Miscellaneous Revenues Totals:		**1,140**	**0**	**172**	**0**	**0**
Intragovernmental Trnsfrs						
008-391010	Transfers from General Fund	62,463	77,884	0	77,884	82,494
Intragovernmental Trnsfrs Totals:		**62,463**	**77,884**	**0**	**77,884**	**82,494**
Revenue Totals:		**158,089**	**181,934**	**13,941**	**183,514**	**191,044**
AQUATIC CENTER Totals:		**158,089**	**181,934**	**13,941**	**183,514**	**191,044**

SEGUIN TEXAS

It's real.

2026-27 Budget - Aquatics Center Expenses

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
008 - AQUATIC CENTER						
88 - Aquatic Center						
11 - Salaries						
008-8800-110100	Regular Salaries	70,954	79,500	0	79,500	79,500
11-Salaries Totals:		**70,954**	**79,500**	0	**79,500**	**79,500**
12 - Benefits						
008-8800-121000	Payroll Taxes	5,435	6,082	0	6,082	6,082
008-8800-124000	Workers' Compensation	725	653	0	653	653
12 - Benefits Totals:		**6,160**	**6,734**	**0**	**6,734**	**6,734**
32 - Professional Services						
008-8800-320500	Professional Services	2,115	5,000	276	3,000	5,000
32 - Professional Services Totals:		**2,115**	**5,000**	**276**	**3,000**	**5,000**
41 - Utilities Services						
008-8800-411000	Electric	9,569	13,900	1,401	10,500	13,900
008-8800-412000	Water	10,281	6,300	377	6,300	6,600
008-8800-413000	Sewer	6,242	5,000	429	6,300	6,600
41 - Utilities Services Totals:		**26,092**	**25,200**	**2,207**	**23,100**	**27,100**
43 - Repair and Maintenance						
008-8800-432500	V&E Maint.-Pumps & Motors	3,097	3,000	2,282	5,000	5,000
008-8800-433000	Buildings Maintenance	8,208	10,000	3,558	10,000	13,410
43 - Repair and Maintenance Totals:		**11,305**	**13,000**	**5,840**	**15,000**	**18,410**
61 - General Supplies						
008-8800-613000	Operating Supplies	8,525	10,000	923	10,000	10,000
008-8800-613300	Chemicals	19,626	24,000	0	24,000	24,000
008-8800-616000	Uniforms	3,077	3,500	2,036	3,500	3,300
008-8800-616500	Concession Supplies	10,162	12,000	650	12,500	15,000
008-8800-616700	Wavepool Merchandise	80	1,000	0	500	500
61 - General Supplies Totals:		**41,470**	**50,500**	**3,608**	**50,500**	**52,800**
65 - Miscellaneous						
008-8800-651500	Cash Over/Short	(7)	0	0	0	0
65 - Miscellaneous Totals:		**(7)**	**0**	0	0	**0**
67 - Public Relations						
008-8800-671000	Public Relations	0	2,000	0	2,000	1,500
67 - Public Relations Totals:		**0**	**2,000**	0	**2,000**	**1,500**
88 - Aquatic Center Totals:		**158,089**	**181,934**	**11,932**	179,834	191,044
008 - AQUATIC CENTER Totals:		**158,089**	**181,934**	**11,932**	**179,834**	**191,044**

SEGUIN EVENTS COMPLEX FUND

The purpose of the Seguin Events Complex is to provide the public with agricultural and livestock facilities and other facilities to rent for small and large special events. Special events could include such things as rodeos, horse and cattle shows and sales, barrel races, ropings, clinics for both youth and adults, hog shows and sales, dog shows, rabbit shows, company and family picnics, dances, concerts, circus, exhibitions, birthday parties, wedding receptions, etc. Facilities available to rent include the Rodeo Arena, Horse and Cattle Stables, Cattle Barn, Hog Barn, Cover Dance Slab, Exhibit Building, Hall of Fame, Concession Building, and RV Hookups.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Parks & Facilities Superintendent	1	1	1
	1	1	1

2026-27 Budget - Seguin Events Complex Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
020 - SEGUIN EVENTS COMPLEX						
Revenue						
Culture and Recreation						
020-347019	Rodeo Arena Rentals	21,425	25,000	12,700	22,000	25,000
020-347020	Fairgrounds Facilities Rentals	44,695	30,000	13,880	25,000	30,000
Culture and Recreation Totals:		**66,120**	**55,000**	**26,580**	**47,000**	**55,000**
Interest Revenues						
020-361000	Pooled Cash Interest Earnings	63	50	27	27	10
020-361002	Investment Pools Interest Earnings	4,518	3,000	1,966	3,500	3,000
Interest Revenues Totals:		**4,581**	**3,050**	**1,993**	**3,527**	**3,010**
Miscellaneous Revenues						
020-362030	Miscellaneous Revenues	35,510	0	989	989	0
Miscellaneous Revenues Totals:		**35,510**	**0**	**989**	**989**	**0**
Intragovernmental Trnsfrs						
020-391060	Transfers from Occupancy Tax Fund	91,783	100,277	75,208	92,756	92,756
Intragovernmental Trnsfrs Totals:		**91,783**	**100,277**	**75,208**	**92,756**	**92,756**
Revenue Totals:		**197,994**	**158,327**	**104,771**	**144,272**	**150,766**
SEGUIN EVENTS COMPLEX Totals:		**197,994**	**158,327**	**104,771**	**144,272**	**150,766**

2026-27 Budget - Seguin Events Complex Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
020 - SEGUIN EVENTS COMPLEX						
20 - Fairgrounds						
11 - Salaries						
020-2000-110100	Regular Salaries	71,285	76,899	34,575	76,899	81,144
11 - Salaries Totals:		**71,285**	**76,899**	**34,575**	**76,899**	**81,144**
12 - Benefits						
020-2000-121000	Payroll Taxes	5,554	5,883	2,667	5,883	6,208
020-2000-122000	Retirement	16,511	16,910	7,846	16,910	17,170
020-2000-123000	Health Insurance	8,301	9,040	4,316	9,040	10,239
020-2000-123100	Life Insurance	63	63	31	63	62
020-2000-124000	Workers' Compensation	701	631	300	631	659
12 - Benefits Totals:		**31,130**	**32,527**	**15,161**	**32,527**	**34,339**
41 - Utilities Services						
020-2000-411000	Electric	11,566	12,350	7,324	12,100	12,350
020-2000-412000	Water	2,922	3,600	2,021	3,600	4,200
020-2000-413000	Sewer	3,239	4,500	1,702	3,500	4,500
020-2000-414000	Gas-Centerpoint	681	1,050	324	325	0
020-2000-415200	Telephone-Mobile Phone	900	901	450	901	901
41 - Utilities Services Totals:		**19,308**	**22,401**	**11,821**	**20,426**	**21,951**
43 - Repair and Maintenance						
020-2000-433000	Buildings Maintenance	12,321	15,000	12,054	16,000	16,529
43 - Repair and Maintenance Totals:		**12,321**	**15,000**	**12,054**	**16,000**	**16,529**
61 - General Supplies						
020-2000-613000	Operating Supplies	6,812	11,000	5,177	12,000	11,000
020-2000-616000	Uniforms	267	500	0	325	662
61 - General Supplies Totals:		**7,079**	**11,500**	**5,177**	**12,325**	**11,662**
70 - Capital Outlay						
020-2000-703000	Improvements Other Than Building	44,620	0	0	0	0
70 - Capital Outlay Totals:		**44,620**	**0**	0	**0**	0
82 - Intragvrnmntl. Transfers						
020-2000-823600	Transfers to General Fund Capital P	0	28,000	0	28,000	0
82 - Intragvrnmntl. Transfers Totals:		0	**28,000**	0	**28,000**	0
20 - Fairgrounds Totals:		**185,742**	**186,327**	**78,789**	**186,177**	**165,625**
98 - Use of Fund Balance						
97 - Use of Fund Balance						
020-9800-970000	Use of Fund Balance	0	(28,000)	0	(14,005)	(14,859)
97 - Use of Fund Balance Totals:		0	**(28,000)**	0	**(14,005)**	**(14,859)**
98 - Use of Fund Balance Totals:		**0**	**(28,000)**	0	**(14,005)**	**(14,859)**
020 - SEGUIN EVENTS COMPLEX Totals:		**185,742**	**158,327**	**78,789**	**172,172**	**150,766**

GOLFFUND

The primary goal of the Golf Course is to provide quality recreation for citizens as well as visitors. Several factors in combination help achieve this goal. Course conditioning is probably the single most important factor. However, the availability of a fully stocked pro-shop, access to lessons for all skill levels, and most of all a friendly and helpful staff are beneficial to a successful golf operation.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Golf Course Manager	1	1	1
Golf Pro	1	0	0
Golf Course Superintendent	0	0	1
Apprentice Golf Pro	1	0	0
Assistant Golf Course Manager	0	1	1
Pro Shop Manager	0	1	1
Mechanic II	1	1	1
Groundskeeper	3	3	3
Chief Groundskeeper	1	1	1
	8	8	9
Part-time seasonal			
Golf Shop Assistant	7	8	8
Groundskeeper	1	2	2
Service Worker	7	6	6
Cart Mechanic	1	1	1
Mobile Beverage Cart Operator	0	2	2
	16	18	18

BUDGET SUMMARY

This budget includes the following:

1. The addition of Golf Course Superintendent fund in July.

2026-27 Budget - Golf Course Operating Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
023- GOLF COURSE						
Revenue						
Culture and Recreation						
023-347000	Golf Course Receipts	1,695	598,674	0	237,000	640,650
023-347002	Golf Cart Rentals	464	460,027	0	162,000	503,021
023-347022	Golf Concessions	517	203,619	0	67,000	207,986
023-347025	Golf Merchandise Sales	828	72,442	0	0	80,110
023-347026	Golf Merchandise Sales	127	0	2,769	26,500	0
Culture and Recreation Totals:		**3,630**	**1,334,762**	**2,769**	**492,500**	**1,431,767**
Interest Revenues						
023-361000	Pooled Cash Interest Earnings	2	0	1	1	0
023-361002	Investment Pools Interest Earnings	61,333	30,000	15,283	25,000	30,000
Interest Revenues Totals:		**61,336**	**30,000**	**15,284**	**25,001**	**30,000**
Miscellaneous Revenues						
023-362030	Miscellaneous Revenues	457	0	115	475	0
023-362092	Credit Card Service Fees	61	29,537	61	7,821	25,407
Miscellaneous Revenues Totals:		**518**	**29,537**	**176**	**8,296**	**25,407**
Revenue Totals:		**65,484**	**1,394,299**	**18,229**	**525,797**	**1,487,174**
GOLF COURSE Totals:		**65,484**	**1,394,299**	**18,229**	**525,797**	**1,487,174**

2026-27 Budget - Golf Course Operating Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
023 - GOLF COURSE						
36 - Golf Course Department						
11 - Salaries						
023-3600-110100	Regular Salaries	455,534	785,971	211,877	558,410	761,378
11 - Salaries Totals:		**455,534**	**785,971**	**211,877**	**558,410**	**761,378**
12 - Benefits						
023-3600-121000	Payroll Taxes	34,953	60,127	16,224	43,071	58,284
023-3600-122000	Retirement	101,277	128,348	46,476	114,945	131,644
023-3600-123000	Health Insurance	55,371	74,923	26,725	74,923	85,165
023-3600-123100	Life Insurance	411	503	220	503	582
023-3600-124000	Workers' Compensation	4,899	7,477	2,122	7,477	6,818
12 - Benefits Totals:		**196,911**	**271,378**	**91,767**	**240,919**	**282,494**
32 - Professional Services						
023-3600-320500	Professional Services	0	11,000	0	4,000	11,000
32 - Professional Services Totals:		**0**	**11,000**	**0**	**4,000**	**11,000**
41 - Utilities Services						
023-3600-411000	Electric	12,579	32,950	11,955	26,000	32,000
023-3600-412000	Water	2,091	6,000	787	3,000	6,500
023-3600-413000	Sewer	1,212	3,000	464	1,800	3,150
023-3600-415200	Telephone-Mobile Phone	944	1,450	550	1,150	2,110
41 - Utilities Services Totals:		**16,825**	**43,400**	**13,757**	**31,950**	**43,760**
43 - Repair and Maintenance						
023-3600-432200	V&E Maint.-Machine & Tool	12,875	26,704	6,957	22,000	28,000
023-3600-432500	V&E Maint.-Pumps & Motors	0	5,000	0	5,000	5,000
023-3600-433000	Buildings Maintenance	0	1,000	0	1,000	1,000
023-3600-434100	L&I Maint.-Grounds	0	16,000	44	6,000	16,000
023-3600-436300	L&I Maint.-Irrig./Drainage	0	6,500	316	1,000	6,500
43 - Repair and Maintenance Totals:		**12,875**	**55,204**	**7,317**	**35,000**	**56,500**
44 - Rental						
023-3600-441000	Equipment Rental	0	3,000	0	0	3,000
44 - Rental Totals:		**0**	**3,000**	**0**	**0**	**3,000**
52 - Insurance						
023-3600-521000	Building/Auto Liability	14,625	16,000	(2,343)	16,000	16,000
52 - Insurance Totals:		**14,625**	**16,000**	**(2,343)**	**16,000**	**16,000**
61 - General Supplies						
023-3600-613000	Operating Supplies	9,009	26,500	4,017	16,000	30,000
023-3600-613300	Chemicals	5,010	125,000	623	30,000	150,000
023-3600-616000	Uniforms	2,972	7,080	2,048	4,000	5,556
023-3600-616500	Concession Supplies	0	125,000	0	42,000	105,000
023-3600-616600	Golf Merchandise	23,395	75,000	9,720	33,000	71,500
023-3600-618000	Minor Tools and Equipment	3,090	3,000	378	1,500	3,000
61 - General Supplies Totals:		**43,476**	**361,580**	**16,786**	**126,500**	**365,056**
62 - Energy and Fuel						
023-3600-621000	Gasoline	8,649	30,000	4,498	25,000	30,000
62 - Energy and Fuel Totals:		**8,649**	**30,000**	**4,498**	**25,000**	**30,000**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
65- Miscellaneous						
023-3600-651100	Credit Card Service Fees	281	33,000	85	11,000	33,000
023-3600-651500	Cash Over/Short	10	0	0	0	0
65 - Miscellaneous Totals:		**291**	**33,000**	**85**	**11,000**	**33,000**
66 - Education						
023-3600-661000	Seminar Tuition	305	2,200	1,641	2,200	2,200
023-3600-665000	Travel and Lodging	739	2,700	969	2,700	2,700
023-3600-665500	Meals	0	300	133	300	300
023-3600-666000	Dues	1,175	2,000	268	2,000	2,500
66 - Education Totals:		**2,219**	**7,200**	**3,010**	**7,200**	**7,700**
67-Public Relations						
023-3600-671000	Public Relations	1,518	1,700	120	2,000	2,000
67- Public Relations Totals:		**1,518**	**1,700**	**120**	**2,000**	**2,000**
36 - Golf Course Department Totals:		**752,923**	**1,619,432**	**346,874**	**1,057,979**	**1,611,888**
98- Use of Fund Balance						
97-Use of Fund Balance						
023-9800-970000	Use of Fund Balance	0	(225,134)	0	(532,182)	(124,715)
97 - Use of Fund Balance Totals:		**0**	**(225,134)**	**0**	**(532,182)**	**(124,715)**
98- Use of Fund Balance Totals:		**0**	**(225,134)**	**0**	**(532,182)**	**(124,715)**
023- GOLF COURSE Totals:		**752,923**	**1,394,298**	**346,874**	**525,797**	**1,487,173**

STORMWATER DRAINAGE UTILITY FUND

The Stormwater Drainage Utility Fund is dedicated funding that would help address flooding, standing water in streets with limited drainage systems, and improve water quality. It also funds capital improvement drainage projects in addition to the operation and maintenance of the City's drainage infrastructure.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Equipment Operator I	0	0	1
Equipment Operator II	0	2	2
Senior Heavy Equipment Operator	0	0	1
Eng. & Stormwater Coordinator	0	1	1
Erosion/Sedimentation Control Tech.	1	0	0
	1	3	5

BUDGET SUMMARY

This budget includes the following:

1. The addition of an Equipment Operator I.
2. The addition of a Senior Heavy Equipment Operator.

2026-27 Budget - Stormwater Drainage Ut. Revenues

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		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
043 - STORM WATER DRAINAGE UTILITY						
Revenue						
Utility						
043-343050	Stormwater Drainage Utility Fee	1,161,942	1,164,000	602,100	1,282,000	1,282,000
Utility Totals:		**1,161,942**	**1,164,000**	**602,100**	**1,282,000**	**1,282,000**
Interest Revenues						
043-361000	Pooled Cash Interest Earnings	667	100	247	250	100
043-361002	Investment Pools Interest Earnings	92,366	70,000	40,440	78,000	50,000
Interest Revenues Totals:		**93,033**	**70,100**	**40,687**	**78,250**	**50,100**
Revenue Totals:		**1,254,975**	**1,234,100**	**642,787**	**1,360,250**	**1,332,100**
STORM WATER DRAINAGE UTILITY Totals:		**1,254,975**	**1,234,100**	**642,787**	**1,360,250**	**1,332,100**

2026-27 Budget - Stormwater Drainage Ut. Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
043 - STORM WATER DRAINAGE UTILITY						
43 - Storm Water Drainage Utility						
11 - Salaries						
043-4300-110100	Regular Salaries	24,171	184,630	65,586	184,630	294,419
043-4300-112000	Overtime/On Call	0	2,000	520	2,000	2,000
11 - Salaries Totals:		**24,171**	**186,630**	**66,106**	**186,630**	**296,419**
12 - Benefits						
043-4300-121000	Payroll Taxes	1,870	14,124	4,830	14,124	22,523
043-4300-122000	Retirement	5,593	40,600	14,912	40,600	63,136
043-4300-123000	Health Insurance	1,932	21,219	10,182	21,219	58,794
043-4300-123100	Life Insurance	15	141	65	141	330
043-4300-124000	Workers' Compensation	48	1,956	628	1,956	2,599
12 - Benefits Totals:		**9,457**	**78,041**	**30,617**	**78,041**	**147,382**
32 - Professional Services						
043-4300-320500	Professional Services	332,150	415,000	63,750	100,000	73,554
32 - Professional Services Totals:		**332,150**	**415,000**	**63,750**	**100,000**	**73,554**
41 - Utilities Services						
043-4300-415200	Telephone-Mobile Phone	277	1,185	545	1,110	1,130
41 - Utilities Services Totals:		**277**	**1,185**	**545**	**1,110**	**1,130**
54 - Advertising						
043-4300-541000	Publication of Notices	0	2,500	0	0	0
54 - Advertising Totals:		**0**	**2,500**	**0**	**0**	**0**
61 - General Supplies						
043-4300-613000	Operating Supplies	0	12,000	6,553	17,500	75,000
043-4300-616000	Uniforms	0	1,350	273	1,000	4,709
043-4300-618000	Minor Tools and Equipment	0	12,040	9,448	12,040	75,000
61 - General Supplies Totals:		**0**	**25,390**	**16,274**	**30,540**	**154,709**
62-Energy and Fuel						
043-4300-621000	Gasoline	0	10,000	0	10,000	10,000
62 - Energy and Fuel Totals:		**0**	**10,000**	**0**	**10,000**	**10,000**
66 - Education						
043-4300-661000	Seminar Tuition	0	6,500	350	3,500	6,500
043-4300-665000	Travel and Lodging	0	3,000	0	1,000	3,000
043-4300-665500	Meals	0	1,250	0	750	1,250
043-4300-666000	Dues	0	1,000	0	1,000	1,000
66 - Education Totals:		**0**	**11,750**	**350**	**6,250**	**11,750**
70 - Capital Outlay						
043-4300-706200	Machine & Equipment - Heavy Equ	0	235,000	112,799	112,799	0
043-4300-706500	Machine & Equipment - Small Equi	0	45,000	0	0	0
043-4300-707100	Transportation-Vehicles	0	170,000	0	0	0
70 - Capital Outlay Totals:		**0**	**450,000**	**112,799**	**112,799**	**0**
43 - Storm Water Drainage Utility Totals:		**366,055**	**1,180,496**	**290,441**	**525,370**	**694,944**
90 - Non Departmental						
82 - Intragvrnmntl. Transfers						
043-9000-822300	Transfers to Utility Capital Projects	0	130,200	0	560,531	0
043-9000-823100	Transfers to General I&S Fund	0	0	0	0	888,414
043-9000-823600	Transfers to General Fund Capital P	681,800	50,000	0	0	0

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
043-9000-824800	Transfers to Stormwater Drainage C	0	0	0	0	825,000
82- Intragvrnmntl. Transfers Totals:		**681,800**	**180,200**	**0**	**560,531**	**1,713,414**
90-Non Departmental Totals:		**681,800**	**180,200**	**0**	**560,531**	**1,713,414**
98- Use of Fund Balance						
96 - Use of Retained Earnings						
043-9800-960000	Use of Retained Earnings	0	(180,200)	0	0	(1,076,258)
96 - Use of Retained Earnings Totals:		**0**	**(180,200)**	**0**	0	**(1,076,258)**
98- Use of Fund Balance Totals:		**0**	**(180,200)**	**0**	**0**	**(1,076,258)**
043 -STORM WATER DRAINAGE UTILITY Totals:		**1,047,855**	**1,180,496**	**290,441**	**1,085,901**	**1,332,100**

STORMWATER DRAINAGE CAPITAL PROJECTS FUND

2026-27 Budget - SWUF Cap. Proj. Revenues

SEGUIN TEXAS
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		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
048 - STORMWATER DRAINAGE CAPITAL FUND						
Revenue						
Intragovernmental Trnsfrs						
048-391043	Transfers from StormWater Drainag	0	0	0	0	825,000
Intragovernmental Trnsfrs Totals:		0	0	0	0	825,000
Revenue Totals:		0	0	0	0	825,000
STORMWATER DRAINAGE CAPITAL FUND Totals:		0	0	0	0	825,000

2026-27 Budget - SWUF Cap. Proj. Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
048 - STORMWATER DRAINAGE CAPITAL FUND						
90- Non Departmental						
32-Professional Services						
048-9000-320500	Professional Services	0	0	0	0	675,000
32- Professional Services Totals:		**0**	**0**	**0**	**0**	**675,000**
70 - Capital Outlay						
048-9000-706500	Machine & Equipment - Small Equi	0	0	0	0	150,000
70- Capital Outlay Totals:		**0**	**0**	**0**	**0**	**150,000**
90- Non Departmental Totals:		**0**	**0**	**0**	**0**	**825,000**
048 - STORMWATER DRAINAGE CAPITAL FUND Totals:		**0**	**0**	**0**	**0**	**825,000**

SEBASTOPOL FUND

The City of Seguin assumed responsibility of this state historical site on September 1, 2011. This structure is an 1850's Greek Revival residence constructed of local limecrete. This is one of the very few limecrete structures remaining in the City of Seguin. This site hosts many visitors throughout the year.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Historic Site Guide	1	1	1
	--	--	--
	1	1	1

2026-27 Budget - Sebastopol Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
093 - SEBASTOPOL HOUSE FUND						
Revenue						
Local Grants & Contribut.						
093-339003	Sebastopol Donations	1,141	1,500	665	1,100	1,000
Local Grants & Contribut. Totals:		**1,141**	**1,500**	**665**	**1,100**	**1,000**
Interest Revenues						
093-361000	Pooled Cash Interest Earnings	367	100	133	169	100
093-361002	Investment Pools Interest Earnings	990	500	905	2,000	750
Interest Revenues Totals:		**1,357**	**600**	**1,038**	**2,169**	**850**
Intragovernmental Trnsfrs						
093-391060	Transfers from Occupancy Tax Fund	89,908	99,034	74,276	91,606	92,673
Intragovernmental Trnsfrs Totals:		**89,908**	**99,034**	**74,276**	**91,606**	**92,673**
Revenue Totals:		**92,405**	**101,134**	**75,978**	**94,875**	**94,523**
SEBASTOPOL HOUSE FUND Totals:		**92,405**	**101,134**	**75,978**	**94,875**	**94,523**

SEGUIN TEXAS

It's real.

2026-27 Budget - Sebastopol Expenses

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
093 - SEBASTOPOL HOUSE FUND						
93-Sebastopol House Fund						
11 - Salaries						
093-9300-110100	Regular Salaries	41,180	44,258	19,992	44,258	47,655
11-Salaries Totals:		**41,180**	**44,258**	**19,992**	**44,258**	**47,655**
12 - Benefits						
093-9300-121000	Payroll Taxes	3,226	3,386	1,572	3,386	3,646
093-9300-122000	Retirement	9,555	9,732	4,546	9,732	10,084
093-9300-123000	Health Insurance	7,894	8,633	4,128	8,633	9,882
093-9300-123100	Life Insurance	63	63	31	63	63
093-9300-124000	Workers' Compensation	407	360	173	360	388
12 - Benefits Totals:		**21,145**	**22,175**	**10,450**	**22,175**	**24,063**
32 - Professional Services						
093-9300-320500	Professional Services	1,063	1,000	0	1,100	1,000
32-Professional Services Totals:		**1,063**	**1,000**	**0**	**1,100**	**1,000**
41 - Utilities Services						
093-9300-411000	Electric	2,970	4,150	1,338	3,000	4,150
093-9300-412000	Water	2,201	2,850	1,003	2,300	2,850
093-9300-413000	Sewer	849	1,000	436	1,000	1,050
093-9300-415000	Telephone Service	1,539	1,500	604	1,500	1,500
093-9300-415200	Telephone-Mobile Phone	600	601	300	601	601
41 - Utilities Services Totals:		**8,159**	**10,101**	**3,681**	**8,401**	**10,151**
43 - Repair and Maintenance						
093-9300-432200	V&E Maint.-Machine & Tool	0	754	0	0	0
093-9300-433000	Buildings Maintenance	7,443	15,000	1,659	10,500	3,064
093-9300-433100	Building Maintenance-Annual Cont	0	2,000	0	2,000	2,000
43 - Repair and Maintenance Totals:		**7,443**	**17,754**	**1,659**	**12,500**	**5,064**
52 - Insurance						
093-9300-521000	Building/Auto Liability	3,500	3,500	3,500	3,500	3,500
52 - Insurance Totals:		**3,500**	**3,500**	**3,500**	**3,500**	**3,500**
61 - General Supplies						
093-9300-613000	Operating Supplies	1,074	1,500	378	1,500	1,500
093-9300-616000	Uniforms	60	100	0	0	90
093-9300-618000	Minor Tools and Equipment	1,172	1,500	0	1,500	1,500
61 - General Supplies Totals:		**2,306**	**3,100**	**378**	**3,000**	**3,090**
93-Sebastopol House Fund Totals:		**84,796**	**101,888**	**39,660**	**94,934**	**94,523**
98 - Use of Fund Balance						
97-Use of Fund Balance						
093-9800-970000	Use of Fund Balance	0	(754)	0	(556)	0
97 - Use of Fund Balance Totals:		**0**	**(754)**	**0**	**(556)**	0
98 - Use of Fund Balance Totals:		**0**	**(754)**	**0**	**(556)**	**0**
093 - SEBASTOPOL HOUSE FUND Totals:		**84,796**	**101,134**	**39,660**	**94,378**	**94,523**

DESTINATION SEGUIN

The Seguin Convention and Visitors Bureau became a City of Seguin Department on September 1, 2011. The Convention and Visitors Bureau promotes Seguin as a tourist destination, one with rich cultural arts, history and recreational opportunities. It also supports the development of cultural arts programs, special events, sporting activities, conventions, and visitor-related attractions.

PERSONNEL SCHEDULE

POSITION TITLE:	24/25	25/26	26/27
Main Street/CVB Director*	1	1	1
Assistant Main Street/CVB Director*	1	1	1
Tourism Coordinator	1	1	1
	3	3	3
Part-Time/Seasonal:			
Administrative Assistant – PT	0	1	1
Interns – Seasonal*	3	3	0
	3	4	1

*One half of salary and benefits funded in the General Fund budget

2026-27 Budget - Destination Seguin Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
094- DESTINATION SEGUIN FUND						
Revenue						
Interest Revenues						
094-361000	Pooled Cash Interest Earnings	732	200	56	108	50
094-361002	Investment Pools Interest Earnings	22,879	15,000	10,735	20,000	15,000
Interest Revenues Totals:		**23,611**	**15,200**	**10,791**	**20,108**	**15,050**
Miscellaneous Revenues						
094-362030	Miscellaneous Revenues	127	0	184	184	0
094-362074	CVB Revenue	4,754	4,000	2,746	4,000	4,500
Miscellaneous Revenues Totals:		**4,880**	**4,000**	**2,930**	**4,184**	**4,500**
Intragovernmental Trnsfrs						
094-391060	Transfers from Occupancy Tax Fund	484,500	510,000	382,500	471,750	484,500
Intragovernmental Trnsfrs Totals:		**484,500**	**510,000**	**382,500**	**471,750**	**484,500**
Revenue Totals:		**512,992**	**529,200**	**396,221**	**496,042**	**504,050**
DESTINATION SEGUIN FUND Totals:		**512,992**	**529,200**	**396,221**	**496,042**	**504,050**

2026-27 Budget - Destination Seguin Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
094- DESTINATION SEGUIN FUND						
90- Non Departmental						
70 - Capital Outlay						
094-9000-702000	Buildings	400	0	0	0	0
70 - Capital Outlay Totals:		**400**	**0**	**0**	**0**	**0**
90 - Non Departmental Totals:		**400**	0	**0**	**0**	**0**
94-Destination Seguin						
11 - Salaries						
094-9400-110100	Regular Salaries	154,364	120,651	93,711	120,651	187,841
11 - Salaries Totals:		**154,364**	**120,651**	**93,711**	**120,651**	**187,841**
12 - Benefits						
094-9400-121000	Payroll Taxes	11,859	9,230	6,921	9,230	14,370
094-9400-122000	Retirement	34,906	24,684	20,814	24,684	34,705
094-9400-123000	Health Insurance	18,872	13,573	12,280	13,573	23,178
094-9400-123100	Life Insurance	130	94	79	94	126
094-9400-124000	Workers' Compensation	170	63	95	63	253
12 - Benefits Totals:		**65,937**	**47,644**	**40,190**	**47,644**	**72,631**
32- Professional Services						
094-9400-320500	Professional Services	1	0	0	0	16,500
32-Professional Services Totals:		**1**	**0**	**0**	**0**	**16,500**
41 - Utilities Services						
094-9400-411000	Electric	2,307	2,800	1,258	2,600	2,800
094-9400-412000	Water	958	1,050	483	1,000	1,050
094-9400-413000	Sewer	1,099	1,225	545	1,100	1,225
094-9400-415200	Telephone-Mobile Phone	2,112	2,260	1,125	2,550	2,260
41 - Utilities Services Totals:		**6,476**	**7,335**	**3,412**	**7,250**	**7,335**
43 - Repair and Maintenance						
094-9400-432200	V&E Maint.-Machine & Tool	0	754	0	0	0
43 - Repair and Maintenance Totals:		**0**	**754**	**0**	**0**	0
44 - Rental						
094-9400-441500	Office Equipment Rental	4,201	3,900	1,565	3,500	3,500
44 - Rental Totals:		**4,201**	**3,900**	**1,565**	**3,500**	**3,500**
61- General Supplies						
094-9400-611000	Office Supplies	1,158	1,100	1,037	1,100	1,300
094-9400-612000	Postage	493	850	28	700	850
094-9400-616000	Uniforms	0	0	0	0	180
094-9400-616600	Merchandise	0	3,800	467	3,800	4,000
61- General Supplies Totals:		**1,651**	**5,750**	**1,532**	**5,600**	**6,330**
66 - Education						
094-9400-661000	Seminar Tuition	3,520	6,004	2,650	6,004	4,370
094-9400-665000	Travel and Lodging	3,150	6,000	1,623	6,000	5,000
094-9400-665500	Meals	372	1,000	212	1,000	1,000
094-9400-666000	Dues	1,740	2,215	1,910	2,635	3,555
094-9400-667000	Subscriptions	30	40	0	40	50
66 - Education Totals:		**8,813**	**15,259**	**6,395**	**15,679**	**13,975**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
67-Public Relations						
094-9400-671000	Public Relations	6,034	6,000	1,846	6,000	6,500
094-9400-674100	Business Development-Travel	678	3,000	1,502	2,700	4,200
094-9400-674200	Business Development-Meals	571	900	1,035	1,035	1,000
094-9400-674300	Business Development-Lodging	3,452	4,500	2,610	4,000	6,000
094-9400-674500	Business Development-Advertising	91,900	90,000	65,323	90,000	115,000
094-9400-674700	Business Development-Marketing	87,202	86,200	31,887	86,200	102,800
67-Public Relations Totals:		**189,839**	**190,600**	**104,203**	**189,935**	**235,500**
82- Intragvrnmntl. Transfers						
094-9400-823100	Transfers to General I&S Fund	23,391	23,252	0	23,252	23,112
094-9400-823600	Transfers to General Fund Capital P	95,000	25,000	0	25,000	0
82- Intragvrnmntl. Transfers Totals:		**118,391**	**48,252**	0	**48,252**	**23,112**
94- Destination Seguin Totals:		**549,673**	**440,145**	**251,007**	**438,511**	**566,724**
98 - Use of Fund Balance						
97-Use of Fund Balance						
094-9800-970000	Use of Fund Balance	0	(25,754)	0	0	(62,674)
97-Use of Fund Balance Totals:		0	**(25,754)**	0	**0**	**(62,674)**
98-Use of Fund Balance Totals:		**0**	**(25,754)**	**0**	0	**(62,674)**
094 -DESTINATION SEGUIN FUND Totals:		**550,073**	**414,391**	**251,007**	**438,511**	**504,050**

OCCUPANCY

TAX

FUND

OCCUPANCY TAX CIVIC ORGANIZATIONS FUNDING

Organization	Actual FY2025	Budget FY2026	Requested FY 2027	FY2027 Funding
Seguin Conservation Society	$5,813	$10,500	$2,500	$2,500
Seguin Conservation Society-Texas Theater	included above	included above	$12,500	$7,475
Mid Texas Symphony	$6,032	$6,631	$20,000	$6,300
Teatro de Artes	$15,437	$16,578	$30,000	$15,750
Hispanic Chamber of Commerce	$0	$4,089	$20,000	$3,885
Seguin Heritage Museum	$30,317	$32,737	max allowed	$32,350
Guadalupe County Fair Association	$17,850	$18,789	$113,775	$17,850
Seguin LULAC Council #682	$5,880	$6,189	$15,000	$5,880
Seguin Art League	$2,704	$2,984	$9,300	$2,835
The Fields of Huber Ranch, LLC	$42,000	$44,209	$250,000	$42,000
TOTAL CIVIC ORGANZATION REQUESTS	**$126,033**	**$142,706**	**$473,075**	**$136,825**
Coliseum	$275,500	$290,000	29%	$275,500
Destination Seguin	$484,500	$510,000	51%	$484,500
Sebastopol	$89,908	$99,034		$92,673
Façade Restoration Grants	$30,000	$30,000	$30,000	$30,000
Seguin Events Complex	$91,783	$100,277		$92,756
Seguin Commission on the Arts	$15,000	$15,000	$15,000	$15,000
Nutcracker Purchase	$0	$25,000		
TOTAL CITY FUNDING REQUESTS	**$ 986,691**	**$ 1,069,311**	**$ 45,001**	**$990,429**
Use of Fund Balance & Interest Earnings				**($177,254)**
Total	**$1,112,724**	**$ 1,212,017**	**$ 518,076**	**$950,000**

The amount paid to each organization will not exceed the dollar amount funded for each organization in the column titled "Funded FY2027". If occupancy tax collections exceed the amount funded, that amount over will be transferred to fund balance for future project requests.

SEGUIN TEXAS

It's real.

2026-27 Budget - Occupancy Tax Revenues

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
006 - OCCUPANCY TAX FUND						
Revenue						
Use Taxes						
006-313000	Occupancy Tax	953,344	1,000,000	274,819	925,000	950,000
Use Taxes Totals:		**953,344**	**1,000,000**	**274,819**	**925,000**	**950,000**
Interest Revenues						
006-361000	Pooled Cash Interest Earnings	152	100	109	150	100
006-361002	Investment Pools Interest Earnings	38,058	20,000	13,258	20,000	15,000
Interest Revenues Totals:		**38,210**	**20,100**	**13,366**	**20,150**	**15,100**
Revenue Totals:		**991,553**	**1,020,100**	**288,186**	**945,150**	**965,100**
OCCUPANCY TAX FUND Totals:		**991,553**	**1,020,100**	**288,186**	**945,150**	**965,100**

SEGUIN TEXAS

It's real.

2026-27 Budget - Occupancy Tax Expenses

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
006 - OCCUPANCY TAX FUND						
90- Non Departmental						
81- Contributions						
006-9000-814800	Seguin Conservation Society	5,813	10,500	5,250	9,713	2,500
006-9000-814900	Texas Theater	0	0	0	0	7,475
006-9000-815000	Mid-Texas Symphony	6,032	6,631	3,175	6,134	6,300
006-9000-815100	Teatro de Artes	15,437	16,578	4,108	15,335	15,750
006-9000-815200	Hispanic Chamber of Commerce	0	4,089	0	3,782	3,885
006-9000-815600	Seguin Heritage Museum	30,317	32,737	16,368	30,282	32,350
006-9000-815900	Guadalupe County Fair Association	17,850	18,789	9,394	17,378	17,850
006-9000-816100	The Fields at Huber Ranch	42,000	44,209	22,104	40,892	42,000
006-9000-817000	Seguin LULAC Council #682	5,880	6,189	0	5,725	5,880
006-9000-817300	Seguin Art League	2,704	2,984	820	2,760	2,835
81- Contributions Totals:		**126,033**	**142,706**	**61,221**	**132,001**	**136,825**
82- Intragvrnmntl. Transfers						
006-9000-819800	Other Historical Projects	30,000	55,000	0	52,750	30,000
006-9000-821600	Seguin Arts Commission Fund	15,000	15,000	11,250	13,875	15,000
006-9000-827000	Transfers to Coliseum	275,500	290,000	217,500	268,250	275,500
006-9000-828500	Transfers to Seguin Events Complex	91,783	100,277	75,208	92,756	92,756
006-9000-828700	Transfers to Sebastopol Fund	89,908	99,034	74,276	91,606	92,673
006-9000-828800	Transfers to Destination Seguin Fun	484,500	510,000	382,500	471,750	484,500
82 - Intragvrnmntl. Transfers Totals:		**986,691**	**1,069,311**	**760,733**	**990,987**	**990,429**
90-Non Departmental Totals:		**1,112,724**	**1,212,017**	**821,954**	**1,122,988**	**1,127,254**
98- Use of Fund Balance						
97-Use of Fund Balance						
006-9800-970000	Use of Fund Balance	0	(191,917)	0	0	(162,154)
97 - Use of Fund Balance Totals:		**0**	**(191,917)**	**0**	**0**	**(162,154)**
98 - Use of Fund Balance Totals:		**0**	**(191,917)**	**0**	**0**	**(162,154)**
006 - OCCUPANCY TAX FUND Totals:		**1,112,724**	**1,020,100**	**821,954**	**1,122,988**	**965,100**

BOND

FUNDS

2026-27 Budget - 2018 Cert. of Obl. Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
055- 2018 Certificates of Obligation						
Revenue						
Interest Revenues						
055-361000	Pooled Cash Interest Earnings	295	0	6	7	0
055-361002	Investment Pools Interest Earnings	14,309	5,000	4,262	7,500	100
Interest Revenues Totals:		**14,604**	**5,000**	**4,268**	**7,507**	**100**
Revenue Totals:		**14,604**	**5,000**	**4,268**	**7,507**	**100**
2018 Certificates of Obligation Totals:		**14,604**	**5,000**	**4,268**	**7,507**	**100**

2026-27 Budget - 2018 Cert. of Obl. Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
055- 2018 Certificates of Obligation						
90-Non Departmental						
32- Professional Services						
055-9000-320500	Professional Services	229	0	0	25	0
32 - Professional Services Totals:		**229**	**0**	0	**25**	0
70- Capital Outlay						
055-9000-703000	Improvements Other Than Building	102,669	395,265	7,471	212,917	11,012
70 - Capital Outlay Totals:		**102,669**	**395,265**	**7,471**	**212,917**	**11,012**
90- Non Departmental Totals:		**102,899**	**395,265**	**7,471**	**212,942**	**11,012**
98- Use of Fund Balance						
97-Use of Fund Balance						
055-9800-970000	Use of Fund Balance	0	(390,265)	0	(205,435)	(10,912)
97-Use of Fund Balance Totals:		0	**(390,265)**	0	**(205,435)**	**(10,912)**
98 - Use of Fund Balance Totals:		0	**(390,265)**	**0**	**(205,435)**	**(10,912)**
055-2018 Certificates of Obligation Totals:		**102,899**	**5,000**	7,471	7,507	**100**

2026-27 Budget - 2020 Cert. of Obl. Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
080 - 2020 CERTIFICATES OF OBLIGATION						
Revenue						
Interest Revenues						
080-361000	Pooled Cash Interest Earnings	3	0	1	1	0
080-361002	Investment Pools Interest Earnings	144,305	50,000	44,555	78,500	10,000
Interest Revenues Totals:		**144,309**	**50,000**	**44,555**	**78,501**	**10,000**
Revenue Totals:		**144,309**	**50,000**	**44,555**	**78,501**	**10,000**
2020 CERTIFICATES OF OBLIGATION Totals:		**144,309**	**50,000**	**44,555**	**78,501**	**10,000**

2026-27 Budget - 2020 Cert. of Obl. Expenses

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
080 - 2020 CERTIFICATES OF OBLIGATION						
90 - Non Departmental						
70 - Capital Outlay						
080-9000-702500	Improvements to Buildings	0	(75,239)	0	0	0
080-9000-703000	Improvements Other Than Building	1,612,073	2,038,628	426,734	886,261	1,485,325
70 - Capital Outlay Totals:		**1,612,073**	**1,963,389**	**426,734**	**886,261**	**1,485,325**
90 - Non Departmental Totals:		**1,612,073**	**1,963,389**	**426,734**	**886,261**	**1,485,325**
98 - Use of Fund Balance						
97 - Use of Fund Balance						
080-9800-970000	Use of Fund Balance	0	(1,913,389)	0	(807,760)	(1,475,325)
97 - Use of Fund Balance Totals:		0	**(1,913,389)**	0	**(807,760)**	**(1,475,325)**
98 - Use of Fund Balance Totals:		0	**(1,913,389)**	**0**	**(807,760)**	**(1,475,325)**
080 - 2020 CERTIFICATES OF OBLIGATION Totals:		**1,612,073**	**50,000**	**426,734**	**78,501**	**10,000**

2026-27 Budget - 2021 Cert. of Obl. Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
081- 2021 CERTIFICATES OF OBLIGATION						
Revenue						
Interest Revenues						
081-361000	Pooled Cash Interest Earnings	2	0	1	1	0
081-361002	Investment Pools Interest Earnings	218,251	50,000	72,668	122,500	50,000
Interest Revenues Totals:		**218,253**	**50,000**	**72,669**	**122,501**	**50,000**
Revenue Totals:		**218,253**	**50,000**	**72,669**	**122,501**	**50,000**
2021 CERTIFICATES OF OBLIGATION Totals:		**218,253**	**50,000**	**72,669**	**122,501**	**50,000**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
081 - 2021 CERTIFICATES OF OBLIGATION						
90- Non Departmental						
70 - Capital Outlay						
081-9000-702500	Improvements to Buildings	0	4,018,645	0	0	0
081-9000-703000	Improvements Other Than Building	1,737,016	0	942,124	1,301,087	2,697,518
70 - Capital Outlay Totals:		**1,737,016**	4,018,645	**942,124**	**1,301,087**	**2,697,518**
90- Non Departmental Totals:		**1,737,016**	4,018,645	**942,124**	**1,301,087**	**2,697,518**
98 - Use of Fund Balance						
97-Use of Fund Balance						
081-9800-970000	Use of Fund Balance	0	(3,968,645)	0	(1,178,586)	(2,647,518)
97-Use of Fund Balance Totals:		0	**(3,968,645)**	0	**(1,178,586)**	**(2,647,518)**
98- Use of Fund Balance Totals:		**0**	**(3,968,645)**	0	**(1,178,586)**	**(2,647,518)**
081-2021 CERTIFICATES OF OBLIGATION Totals:		**1,737,016**	50,000	**942,124**	**122,501**	50,000

2026-27 Budget - 2021 Tax Notes Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
045 - 2021 Tax Notes						
Revenue						
Interest Revenues						
045-361002	Investment Pools Interest Earnings	557	0	12	12	0
Interest Revenues Totals:		**557**	**0**	**12**	**12**	**0**
Revenue Totals:		**557**	**0**	**12**	**12**	**0**
2021 Tax Notes Totals:		**557**	**0**	**12**	**12**	**0**

2026-27 Budget - 2021 Tax Notes Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
045 -2021 Tax Notes						
90- Non Departmental						
70 - Capital Outlay						
045-9000-706500	Machine & Equipment - Small Equi	82,988	0	3,227	3,227	0
70 - Capital Outlay Totals:		**82,988**	0	**3,227**	**3,227**	**0**
90 - Non Departmental Totals:		**82,988**	**0**	**3,227**	**3,227**	**0**
98- Use of Fund Balance						
97-Use of Fund Balance						
045-9800-970000	Use of Fund Balance	0	0	0	(3,215)	0
97-Use of Fund Balance Totals:		**0**	0	**0**	**(3,215)**	**0**
98 - Use of Fund Balance Totals:		**0**	**0**	**0**	**(3,215)**	**0**
045 - 2021 Tax Notes Totals:		**82,988**	**0**	**3,227**	**12**	**0**

2026-27 Budget - 2022 Cert. of Obl. Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
099 - 2022 CERTIFICATES OF OBLIGATION						
Revenue						
Interest Revenues						
099-361000	Pooled Cash Interest Earnings	23	0	49	50	0
099-361002	Investment Pools Interest Earnings	160,933	50,000	46,745	85,000	25,000
Interest Revenues Totals:		**160,956**	**50,000**	**46,793**	**85,050**	**25,000**
Revenue Totals:		**160,956**	**50,000**	**46,793**	**85,050**	**25,000**
2022 CERTIFICATES OF OBLIGATION Totals:		**160,956**	**50,000**	**46,793**	**85,050**	**25,000**

2026-27 Budget - 2022 Cert. of Obl. Expenses

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
099 -2022 CERTIFICATES OF OBLIGATION						
90- Non Departmental						
32-Professional Services						
099-9000-320500	Professional Services	0	0	22,257	62,098	0
32- Professional Services Totals:		**0**	**0**	**22,257**	**62,098**	**0**
70 - Capital Outlay						
099-9000-703000	Improvements Other Than Building	828,905	3,253,966	53,123	834,345	1,486,365
099-9000-707100	Transportation-Vehicles	440,964	0	25,658	89,906	0
70 - Capital Outlay Totals:		**1,269,869**	**3,253,966**	**78,781**	**924,251**	**1,486,365**
90- Non Departmental Totals:		**1,269,869**	**3,253,966**	**101,038**	986,349	**1,486,365**
98 - Use of Fund Balance						
97-Use of Fund Balance						
099-9800-970000	Use of Fund Balance	0	(3,203,966)	0	(901,299)	(1,461,365)
97 - Use of Fund Balance Totals:		**0**	**(3,203,966)**	**0**	**(901,299)**	**(1,461,365)**
98 - Use of Fund Balance Totals:		**0**	**(3,203,966)**	**0**	(901,299)	**(1,461,365)**
099 -2022 CERTIFICATES OF OBLIGATION Totals:		**1,269,869**	**50,000**	**101,038**	**85,050**	**25,000**

2026-27 Budget- 2022A Cert. of Obl. Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
083 - 2022A CERTIFICATES OF OBLIGATION						
Revenue						
Interest Revenues						
083-361000	Pooled Cash Interest Earnings	27	0	12	12	0
083-361002	Investment Pools Interest Earnings	656,030	200,000	198,996	300,000	50,000
Interest Revenues Totals:		**656,057**	**200,000**	**199,008**	**300,012**	**50,000**
Revenue Totals:		**656,057**	**200,000**	**199,008**	**300,012**	**50,000**
2022A CERTIFICATES OF OBLIGATION Totals:		**656,057**	**200,000**	**199,008**	**300,012**	**50,000**

2026-27 Budget - 2022A Cert. of Obl. Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
083 -2022A CERTIFICATES OF OBLIGATION						
90 -Non Departmental						
70- Capital Outlay						
083-9000-702500	Improvements to Buildings	0	0	94,671	204,296	0
083-9000-703000	Improvements Other Than Building	5,399,814	14,407,862	2,580,764	6,373,081	4,473,707
70- Capital Outlay Totals:		**5,399,814**	**14,407,862**	**2,675,435**	**6,577,377**	**4,473,707**
90-Non Departmental Totals:		**5,399,814**	14,407,862	**2,675,435**	**6,577,377**	**4,473,707**
98-Use of Fund Balance						
97-Use of Fund Balance						
083-9800-970000	Use of Fund Balance	0	(14,207,862)	0	(6,277,365)	(4,423,707)
97-Use of Fund Balance Totals:		**0**	**(14,207,862)**	**0**	**(6,277,365)**	**(4,423,707)**
98-Use of Fund Balance Totals:		**0**	**(14,207,862)**	**0**	(6,277,365)	**(4,423,707)**
083- 2022A CERTIFICATES OF OBLIGATION Totals:		**5,399,814**	**200,000**	**2,675,435**	**300,012**	**50,000**

2026-27 Budget - 2024 Cert. of Obl. Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
047 -2024 Certificates of Obligation						
Revenue						
Interest Revenues						
047-361000	Pooled Cash Interest Earnings	88	0	2	2	0
047-361002	Investment Pools Interest Earnings	900,090	200,000	274,346	465,000	200,000
Interest Revenues Totals:		**900,178**	**200,000**	**274,347**	**465,002**	**200,000**
Miscellaneous Revenues						
047-362030	Miscellaneous Revenues	0	0	220	220	0
Miscellaneous Revenues Totals:		**0**	**0**	**220**	**220**	**0**
Revenue Totals:		**900,178**	**200,000**	**274,568**	**465,222**	**200,000**
2024 Certificates of Obligation Totals:		**900,178**	**200,000**	**274,568**	**465,222**	**200,000**

2026-27 Budget - 2024 Cert. of Obl. Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
047-2024 Certificates of Obligation						
90 - Non Departmental						
32-Professional Services						
047-9000-320500	Professional Services	0	0	17,530	48,912	0
32 - Professional Services Totals:		**0**	**0**	**17,530**	**48,912**	0
70 - Capital Outlay						
047-9000-702500	Improvements to Buildings	242,833	5,000	457	5,307	0
047-9000-703000	Improvements Other Than Building	8,655,475	13,435,469	2,428,495	4,287,544	10,854,767
047-9000-707100	Transportation-Vehicles	479,092	(5,000)	1,484	1,484	0
70 - Capital Outlay Totals:		**9,377,401**	**13,435,469**	**2,430,436**	**4,294,335**	**10,854,767**
90- Non Departmental Totals:		**9,377,401**	**13,435,469**	**2,447,966**	**4,343,247**	**10,854,767**
98- Use of Fund Balance						
97-Use of Fund Balance						
047-9800-970000	Use of Fund Balance	0	(13,235,469)	0	(3,878,025)	(10,654,767)
97-Use of Fund Balance Totals:		0	**(13,235,469)**	**0**	**(3,878,025)**	**(10,654,767)**
98- Use of Fund Balance Totals:		**0**	**(13,235,469)**	0	**(3,878,025)**	**(10,654,767)**
047-2024 Certificates of Obligation Totals:		**9,377,401**	**200,000**	**2,447,966**	**465,222**	**200,000**

2026-27 Budget - 2025 Cert. of Obl. Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
170-2025 CERTIFICATES OF OBLIGATION - GF						
Revenue						
Interest Revenues						
170-361000	Pooled Cash Interest Earnings	32	0	2	2	0
170-361002	Investment Pools Interest Earnings	1,070,658	200,000	780,344	1,400,000	500,000
Interest Revenues Totals:		**1,070,691**	**200,000**	**780,346**	**1,400,002**	**500,000**
Long-Term Debt Proceeds						
170-393000	Bond Proceeds	41,425,085	0	0	0	0
Long-Term Debt Proceeds Totals:		**41,425,085**	**0**	**0**	**0**	**0**
Revenue Totals:		**42,495,775**	**200,000**	**780,346**	**1,400,002**	**500,000**
2025 CERTIFICATES OF OBLIGATION - GF Totals:		**42,495,775**	**200,000**	**780,346**	**1,400,002**	**500,000**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
170-2025 CERTIFICATES OF OBLIGATION - GF						
90 - Non Departmental						
70- Capital Outlay						
170-9000-701000	Land	0	2,000,000	0	24,000	1,976,000
170-9000-702500	Improvements to Buildings	684	2,915,000	1,074,637	2,174,164	0
170-9000-703000	Improvements Other Than Building	1,496,220	34,085,786	4,236,206	6,662,515	24,910,827
170-9000-706500	Machine & Equipment - Small Equi	492,924	0	98,202	128,844	0
170-9000-707100	Transportation-Vehicles	0	1,204,561	0	0	1,204,514
70 - Capital Outlay Totals:		**1,989,828**	**40,205,347**	**5,409,044**	**8,989,523**	**28,091,341**
90- Non Departmental Totals:		**1,989,828**	**40,205,347**	**5,409,044**	**8,989,523**	**28,091,341**
98 - Use of Fund Balance						
96- Use of Retained Earnings						
170-9800-960000	Use of Fund Balance	0	(40,005,347)	0	(7,589,521)	(27,591,341)
96- Use of Retained Earnings Totals:		**0**	**(40,005,347)**	**0**	**(7,589,521)**	**(27,591,341)**
98 - Use of Fund Balance Totals:		**0**	**(40,005,347)**	**0**	**(7,589,521)**	**(27,591,341)**
170-2025 CERTIFICATES OF OBLIGATION - GF Totals:		**1,989,828**	**200,000**	**5,409,044**	**1,400,002**	**500,000**

2026-27 Budget - 2026 Cert. of Obl. Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
160- 2026 CERTIFICATES OF OBLIGATION - GF						
Revenue						
Interest Revenues						
160-361002	Investment Pools Interest Earnings	0	0	0	600,000	500,000
Interest Revenues Totals:		**0**	**0**	**0**	**600,000**	**500,000**
Long-Term Debt Proceeds						
160-393000	Bond Proceeds	0	39,000,000	0	39,378,500	0
Long-Term Debt Proceeds Totals:		**0**	**39,000,000**	**0**	**39,378,500**	**0**
Revenue Totals:		**0**	**39,000,000**	**0**	**39,978,500**	**500,000**
2026 CERTIFICATES OF OBLIGATION - GF Totals:		**0**	**39,000,000**	**0**	**39,978,500**	**500,000**

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
160 -2026 CERTIFICATES OF OBLIGATION - GF						
90- Non Departmental						
70- Capital Outlay						
160-9000-702000	Buildings	0	7,750,000	0	17,125	4,982,875
160-9000-702500	Improvements to Buildings	0	1,250,000	0	0	0
160-9000-703000	Improvements Other Than Building	0	30,000,000	0	965,346	26,088,179
70- Capital Outlay Totals:		**0**	**39,000,000**	**0**	**982,471**	**31,071,054**
90- Non Departmental Totals:		**0**	**39,000,000**	**0**	**982,471**	**31,071,054**
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
160-9800-960000	Use of Fund Balance	0	0	0	0	(30,571,054)
96 -Use of Retained Earnings Totals:		**0**	**0**	**0**	**0**	**(30,571,054)**
98 - Use of Fund Balance Totals:		**0**	**0**	**0**	**0**	**(30,571,054)**
160 -2026 CERTIFICATES OF OBLIGATION - GF Totals:		**0**	**39,000,000**	**0**	**982,471**	**500,000**

2026-27 Budget - 2026 Tax Notes Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
154-2026 Tax Notes						
Revenue						
Long-Term Debt Proceeds						
154-393000	Bond Proceeds	0	0	0	880,000	0
Long-Term Debt Proceeds Totals:		**0**	**0**	**0**	**880,000**	**0**
Revenue Totals:		**0**	**0**	**0**	**880,000**	0
2026 Tax Notes Totals:		0	0	0	**880,000**	**0**

SEGUIN TEXAS

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2026-27 Budget - 2026 Tax Notes Expenses

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
154-2026 Tax Notes						
90- Non Departmental						
70 - Capital Outlay						
154-9000-707100	Transportation-Vehicles	0	0	0	870,000	0
70 - Capital Outlay Totals:		**0**	**0**	**0**	**870,000**	**0**
90- Non Departmental Totals:		**0**	**0**	**0**	**870,000**	**0**
154-2026 Tax Notes Totals:		**0**	**0**	0	**870,000**	**0**

2026-27 Budget - 2017 Utility Rev. Bond Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
005 - 2017 UTILITY REVENUE BONDS						
Revenue						
Interest Revenues						
005-361000	Pooled Cash Interest Earnings	24	0	0	0	0
005-361002	Investment Pools Interest Earnings	40,715	10,000	381	400	0
Interest Revenues Totals:		**40,739**	**10,000**	**381**	**400**	**0**
Revenue Totals:		**40,739**	**10,000**	**381**	**400**	**0**
2017 UTILITY REVENUE BONDS Totals:		**40,739**	**10,000**	**381**	**400**	**0**

2026-27 Budget - 2017 Utility Rev. Bond Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
005 - 2017 UTILITY REVENUE BONDS						
90 - Non Departmental						
70 - Capital Outlay						
005-9000-703000	Improvements Other Than Building	871,054	895,667	16,831	23,808	0
70 - Capital Outlay Totals:		**871,054**	**895,667**	**16,831**	**23,808**	**0**
90- Non Departmental Totals:		**871,054**	**895,667**	16,831	**23,808**	**0**
98 - Use of Fund Balance						
96- Use of Retained Earnings						
005-9800-960000	Non-Departmental / Use of Retainec	0	(885,667)	0	(23,408)	0
96- Use of Retained Earnings Totals:		**0**	**(885,667)**	**0**	**(23,408)**	**0**
98- Use of Fund Balance Totals:		**0**	**(885,667)**	**0**	**(23,408)**	**0**
005- 2017 UTILITY REVENUE BONDS Totals:		871,054	**10,000**	**16,831**	400	**0**

2026-27 Budget - 2018 Utility Rev. Bond Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
056 - 2018 Utility Revenue Bonds						
Revenue						
Interest Revenues						
056-361000	Pooled Cash Interest Earnings	143	0	35	35	0
056-361002	Investment Pools Interest Earnings	53,778	5,000	23,970	4,000	10,000
Interest Revenues Totals:		**53,921**	**5,000**	**24,005**	**4,035**	**10,000**
Revenue Totals:		**53,921**	**5,000**	**24,005**	**4,035**	**10,000**
2018 Utility Revenue Bonds Totals:		**53,921**	**5,000**	**24,005**	**4,035**	**10,000**

2026-27 Budget - 2018 Utility Rev. Bond Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
056 -2018 Utility Revenue Bonds						
90 - Non Departmental						
32- Professional Services						
056-9000-320500	Professional Services	0	(28,176)	17,072	44,230	0
32-Professional Services Totals:		**0**	**(28,176)**	**17,072**	44,230	**0**
70 - Capital Outlay						
056-9000-703000	Improvements Other Than Building	(29,550)	1,252,714	126,079	325,364	904,844
70 - Capital Outlay Totals:		**(29,550)**	**1,252,714**	**126,079**	**325,364**	**904,844**
90 - Non Departmental Totals:		**(29,550)**	**1,224,538**	**143,151**	**369,594**	**904,844**
98- Use of Fund Balance						
96 - Use of Retained Earnings						
056-9800-960000	Use of Retained Earnings	0	(1,219,538)	0	(329,559)	(894,844)
96 - Use of Retained Earnings Totals:		**0**	**(1,219,538)**	**0**	**(329,559)**	**(894,844)**
98- Use of Fund Balance Totals:		**0**	**(1,219,538)**	**0**	**(329,559)**	**(894,844)**
056 -2018 Utility Revenue Bonds Totals:		**(29,550)**	**5,000**	**143,151**	**40,035**	**10,000**

2026-27 Budget - 2020 Utility Rev. Bond Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
079- 2020 UTILITY REVENUE BONDS						
Revenue						
Interest Revenues						
079-361000	Pooled Cash Interest Earnings	10	0	65	66	0
079-361002	Investment Pools Interest Earnings	113,882	50,000	63,944	115,000	25,000
Interest Revenues Totals:		**113,892**	**50,000**	**64,009**	**115,066**	**25,000**
Revenue Totals:		**113,892**	**50,000**	**64,009**	**115,066**	**25,000**
2020 UTILITY REVENUE BONDS Totals:		**113,892**	**50,000**	**64,009**	**115,066**	**25,000**

2026-27 Budget - 2020 Utility Rev. Bond Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
079-2020 UTILITY REVENUE BONDS						
90- Non Departmental						
70 - Capital Outlay						
079-9000-703000	Improvements Other Than Building	(860,783)	2,188,944	18,519	209,559	3,096,893
70 - Capital Outlay Totals:		**(860,783)**	**2,188,944**	**18,519**	**209,559**	**3,096,893**
90- Non Departmental Totals:		**(860,783)**	**2,188,944**	**18,519**	**209,559**	**3,096,893**
98- Use of Fund Balance						
96 - Use of Retained Earnings						
079-9800-960000	Non-Departmental/ Use of Retainec	0	(2,138,944)	0	(94,493)	(3,071,893)
96- Use of Retained Earnings Totals:		**0**	**(2,138,944)**	**0**	**(94,493)**	**(3,071,893)**
98- Use of Fund Balance Totals:		**0**	**(2,138,944)**	**0**	**(94,493)**	**(3,071,893)**
079-2020 UTILITY REVENUE BONDS Totals:		**(860,783)**	**50,000**	**18,519**	**115,066**	**25,000**

2026-27 Budget - 2022 Cert. of Obl. Revenues UF

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
098 - 2022 CERTIFICATES OF OBL - UF						
Revenue						
Interest Revenues						
098-361000	Pooled Cash Interest Earnings	5	0	1	1	0
098-361002	Investment Pools Interest Earnings	580,667	200,000	218,329	400,000	100,000
Interest Revenues Totals:		**580,672**	**200,000**	**218,329**	**400,001**	**100,000**
Revenue Totals:		**580,672**	**200,000**	**218,329**	**400,001**	**100,000**
2022 CERTIFICATES OF OBL - UF Totals:		**580,672**	**200,000**	**218,329**	**400,001**	**100,000**

2026-27 Budget - 2022 Cert. of Obl. Expenses UF

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
098 - 2022 CERTIFICATES OF OBL- UF						
90- Non Departmental						
70- Capital Outlay						
098-9000-703000	Improvements Other Than Building	(34,340)	11,465,760	596,835	2,149,381	8,557,352
70- Capital Outlay Totals:		**(34,340)**	**11,465,760**	**596,835**	**2,149,381**	**8,557,352**
90-Non Departmental Totals:		**(34,340)**	**11,465,760**	**596,835**	**2,149,381**	**8,557,352**
98- Use of Fund Balance						
96- Use of Retained Earnings						
098-9800-960000	Use of Retained Earnings	0	(11,265,760)	0	(1,749,380)	(8,457,352)
96 - Use of Retained Earnings Totals:		**0**	**(11,265,760)**	**0**	**(1,749,380)**	**(8,457,352)**
98- Use of Fund Balance Totals:		**0**	**(11,265,760)**	**0**	**(1,749,380)**	**(8,457,352)**
098-2022 CERTIFICATES OF OBL - UF Totals:		**(34,340)**	**200,000**	**596,835**	**400,001**	**100,000**

2026-27 Budget - 2022A Cert. of Obl. Revenues UF

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
082 - 2022A CERTIFICATES OF OBLIGATION - UF						
Revenue						
Interest Revenues						
082-361000	Pooled Cash Interest Earnings	47	0	4	5	0
082-361002	Investment Pools Interest Earnings	2,053,838	500,000	621,171	1,120,000	50,000
Interest Revenues Totals:		**2,053,884**	**500,000**	**621,174**	**1,120,005**	**50,000**
Revenue Totals:		**2,053,884**	**500,000**	**621,174**	**1,120,005**	**50,000**
2022A CERTIFICATES OF OBLIGATION - UF Totals:		**2,053,884**	**500,000**	**621,174**	**1,120,005**	**50,000**

2026-27 Budget - 2022A Cert. of Obl. Expenses UF

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
082 - 2022A CERTIFICATES OF OBLIGATION - UF						
90- Non Departmental						
70 - Capital Outlay						
082-9000-703000	Improvements Other Than Building	(1,699,976)	32,313,909	4,244,112	8,827,571	24,661,923
70 -Capital Outlay Totals:		**(1,699,976)**	**32,313,909**	4,244,112	**8,827,571**	**24,661,923**
90- Non Departmental Totals:		**(1,699,976)**	**32,313,909**	**4,244,112**	**8,827,571**	24,661,923
98- Use of Fund Balance						
96 - Use of Retained Earnings						
082-9800-960000	Use of Retained Earnings	0	(31,813,909)	0	(7,707,566)	(24,611,923)
96 - Use of Retained Earnings Totals:		0	**(31,813,909)**	0	**(7,707,566)**	**(24,611,923)**
98 - Use of Fund Balance Totals:		0	**(31,813,909)**	0	(7,707,566)	**(24,611,923)**
082 - 2022A CERTIFICATES OF OBLIGATION - UF Totals:		**(1,699,976)**	**500,000**	4,244,112	**1,120,005**	**50,000**

2026-27 Budget - 2024 Cert. of Obl. Revenues UF

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
046 - 2024 Certificates of Obligation - UF						
Revenue						
Interest Revenues						
046-361000	Pooled Cash Interest Earnings	223	0	28	29	0
046-361002	Investment Pools Interest Earnings	3,347,646	500,000	1,104,166	2,000,000	1,000,000
Interest Revenues Totals:		**3,347,869**	**500,000**	**1,104,194**	**2,000,029**	**1,000,000**
Revenue Totals:		**3,347,869**	**500,000**	**1,104,194**	**2,000,029**	**1,000,000**
2024 Certificates of Obligation - UF Totals:		**3,347,869**	**500,000**	**1,104,194**	**2,000,029**	**1,000,000**

2026-27 Budget - 2024 Cert. of Obl. Expenses UF

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
046 - 2024 Certificates of Obligation - UF						
90 - Non Departmental						
32- Professional Services						
046-9000-320500	Professional Services	0	335,184	0	0	0
32- Professional Services Totals:		**0**	**335,184**	**0**	**0**	**0**
70 - Capital Outlay						
046-9000-703000	Improvements Other Than Building	2,745,409	58,062,121	8,326,717	14,667,876	45,743,572
70- Capital Outlay Totals:		**2,745,409**	**58,062,121**	**8,326,717**	**14,667,876**	**45,743,572**
90 - Non Departmental Totals:		**2,745,409**	**58,397,305**	**8,326,717**	**14,667,876**	**45,743,572**
98- Use of Fund Balance						
96 - Use of Retained Earnings						
046-9800-960000	Use of Retained Earnings	0	(57,897,305)	0	(12,667,847)	(44,743,572)
96 - Use of Retained Earnings Totals:		**0**	**(57,897,305)**	**0**	**(12,667,847)**	**(44,743,572)**
98- Use of Fund Balance Totals:		**0**	**(57,897,305)**	**0**	**(12,667,847)**	**(44,743,572)**
046 - 2024 Certificates of Obligation - UF Totals:		**2,745,409**	**500,000**	**8,326,717**	**2,000,029**	**1,000,000**

2026-27 Budget - 2025 Cert. of Obl. Revenues UF

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
171-2025 CERTIFICATES OF OBLIGATION - UF						
Revenue						
Interest Revenues						
171-361000	Pooled Cash Interest Earnings	14	0	1	2	0
171-361002	Investment Pools Interest Earnings	2,723,149	500,000	2,074,725	3,800,000	2,000,000
Interest Revenues Totals:		**2,723,163**	**500,000**	**2,074,727**	**3,800,002**	**2,000,000**
Revenue Totals:		**2,723,163**	**500,000**	**2,074,727**	**3,800,002**	**2,000,000**
2025 CERTIFICATES OF OBLIGATION - UF Totals:		**2,723,163**	**500,000**	**2,074,727**	**3,800,002**	**2,000,000**

2026-27 Budget - 2025 Cert. of Obl. Expenses UF

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
171-2025 CERTIFICATES OF OBLIGATION - UF						
90 - Non Departmental						
32- Professional Services						
171-9000-320500	Professional Services	0	36,255	0	0	0
32- Professional Services Totals:		0	**36,255**	0	0	**0**
70- Capital Outlay						
171-9000-703000	Improvements Other Than Building	39,898	59,963,745	8,652,290	15,734,994	49,016,959
70- Capital Outlay Totals:		**39,898**	**59,963,745**	**8,652,290**	**15,734,994**	**49,016,959**
90 - Non Departmental Totals:		39,898	**60,000,000**	**8,652,290**	**15,734,994**	**49,016,959**
98- Use of Fund Balance						
96 - Use of Retained Earnings						
171-9800-960000	Use of Retained Earnings	0	(59,500,000)	0	(11,934,992)	(47,016,959)
96- Use of Retained Earnings Totals:		0	**(59,500,000)**	0	**(11,934,992)**	**(47,016,959)**
98- Use of Fund Balance Totals:		0	(59,500,000)	**0**	**(11,934,992)**	**(47,016,959)**
171 -2025 CERTIFICATES OF OBLIGATION - UF Totals:		**39,898**	**500,000**	**8,652,290**	**3,800,002**	**2,000,000**

2026-27 Budget - 2026 Cert. of Obl. Revenues UF

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
161-2026 CERTIFICATES OF OBLIGATION - UF						
Revenue						
Interest Revenues						
161-361000	Pooled Cash Interest Earnings	0	0	0	1	**0**
161-361002	Investment Pools Interest Earnings	0	0	0	500,000	500,000
Interest Revenues Totals:		0	**0**	**0**	**500,001**	**500,000**
Long-Term Debt Proceeds						
161-393000	Bond Proceeds	0	31,000,000	0	**0**	**0**
Long-Term Debt Proceeds Totals:		0	**31,000,000**	**0**	0	**0**
Revenue Totals:		**0**	**31,000,000**	**0**	**500,001**	**500,000**
2026 CERTIFICATES OF OBLIGATION - UF Totals:		**0**	**31,000,000**	**0**	**500,001**	**500,000**

2026-27 Budget - 2026 Cert. of Obl. Expenses UF

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
161 -2026 CERTIFICATES OF OBLIGATION - UF						
90-Non Departmental						
32- Professional Services						
161-9000-320500	Professional Services	0	1,000,000	0	400,132	971,307
32- Professional Services Totals:		**0**	**1,000,000**	**0**	**400,132**	**971,307**
70 - Capital Outlay						
161-9000-703000	Improvements Other Than Building	0	30,000,000	0	505,286	10,124,276
70 - Capital Outlay Totals:		**0**	**30,000,000**	**0**	**505,286**	**10,124,276**
90 - Non Departmental Totals:		**0**	**31,000,000**	**0**	**905,418**	**11,095,583**
98- Use of Fund Balance						
96- Use of Retained Earnings						
161-9800-960000	Use of Retained Earnings	0	0	0	(405,417)	(10,595,583)
96 - Use of Retained Earnings Totals:		**0**	0	**0**	**(405,417)**	**(10,595,583)**
98- Use of Fund Balance Totals:		**0**	**0**	**0**	(405,417)	**(10,595,583)**
161 - 2026 CERTIFICATES OF OBLIGATION - UF Totals:		**0**	**31,000,000**	**0**	**500,001**	**500,000**

2026-27 Budget - TWDB Bond Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
072 - TWDB - GCWWTP						
Revenue						
Interest Revenues						
072-361000	Pooled Cash Interest Earnings	0	0	0	3,200,000	0
072-361002	Investment Pools Interest Earnings	6,381,557	1,000,000	2,039,088	800,000	1,000,000
072-361020	Restricted Cash	1,162,530	50,000	417,736	0	100,000
Interest Revenues Totals:		**7,544,087**	**1,050,000**	**2,456,824**	**4,000,000**	**1,100,000**
Revenue Totals:		**7,544,087**	**1,050,000**	**2,456,824**	**4,000,000**	**1,100,000**
TWDB - GCWWTP Totals:		**7,544,087**	**1,050,000**	**2,456,824**	**4,000,000**	**1,100,000**

SEGUIN TEXAS

It's real.

2026-27 Budget - TWDB Bond Expenses

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
072 - TWDB - GCWWTP						
90 - Non Departmental						
70 - Capital Outlay						
072-9000-703000	Improvements Other Than Building	0	100,000,000	28,768,366	49,763,456	44,852,427
70 - Capital Outlay Totals:		**0**	**100,000,000**	**28,768,366**	**49,763,456**	**44,852,427**
90 - Non Departmental Totals:		**0**	**100,000,000**	**28,768,366**	**49,763,456**	**44,852,427**
98 - Use of Fund Balance						
97 - Use of Fund Balance						
072-9800-970000	Use of Fund Balance	0	(98,950,000)	0	(45,763,456)	(43,752,427)
97 - Use of Fund Balance Totals:		**0**	**(98,950,000)**	**0**	**(45,763,456)**	**(43,752,427)**
98- Use of Fund Balance Totals:		**0**	**(98,950,000)**	0	**(45,763,456)**	**(43,752,427)**
072 - TWDB - GCWWTP Totals:		**0**	**1,050,000**	**28,768,366**	4,000,000	**1,100,000**

CAPITAL

PROJECTS

FUNDS

2026-27 Budget - Water Impact Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
015- WATER IMPACT FUND						
Revenue						
Utility						
015-343013	Water Impact Fee	1,932,466	3,000,000	1,426,394	2,100,000	3,000,000
Utility Totals:		**1,932,466**	**3,000,000**	**1,426,394**	**2,100,000**	**3,000,000**
Interest Revenues						
015-361000	Pooled Cash Interest Earnings	332	100	222	282	100
015-361002	Investment Pools Interest Earnings	214,650	100,000	102,819	190,000	100,000
Interest Revenues Totals:		**214,982**	**100,100**	**103,042**	**190,282**	**100,100**
Revenue Totals:		**2,147,448**	**3,100,100**	**1,529,435**	**2,290,282**	**3,100,100**
WATER IMPACT FUND Totals:		**2,147,448**	**3,100,100**	**1,529,435**	**2,290,282**	**3,100,100**

2026-27 Budget - Water Impact Fund Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
015 - WATER IMPACT FUND						
90 - Non Departmental						
82- Intragvrnmntl. Transfers						
015-9000-821800	Transfers to Water Rate Stabilizatio	1,360,418	2,960,572	0	2,960,572	3,819,152
82- Intragvrnmntl. Transfers Totals:		**1,360,418**	**2,960,572**	**0**	**2,960,572**	**3,819,152**
90 - Non Departmental Totals:		**1,360,418**	**2,960,572**	**0**	**2,960,572**	**3,819,152**
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
015-9800-960000	Use of Retained Earnings	0	0	0	(670,290)	(719,052)
96 - Use of Retained Earnings Totals:		0	**0**	**0**	**(670,290)**	**(719,052)**
98- Use of Fund Balance Totals:		**0**	0	0	(670,290)	**(719,052)**
015-WATER IMPACT FUND Totals:		**1,360,418**	**2,960,572**	0	**2,290,282**	**3,100,100**

2026-27 Budget - Sewer Impact Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
017 - SEWER IMPACT FUND						
Revenue						
Utility						
017-343047	Sewer Impact Fee	8,462,055	8,000,000	2,781,769	5,100,000	6,000,000
Utility Totals:		**8,462,055**	**8,000,000**	**2,781,769**	**5,100,000**	**6,000,000**
Interest Revenues						
017-361000	Pooled Cash Interest Earnings	741	500	783	800	500
017-361002	Investment Pools Interest Earnings	667,842	2,000,000	269,324	475,000	400,000
Interest Revenues Totals:		**668,583**	**2,000,500**	**270,107**	**475,800**	**400,500**
Revenue Totals:		**9,130,638**	**10,000,500**	**3,051,876**	**5,575,800**	**6,400,500**
SEWER IMPACT FUND Totals:		**9,130,638**	**10,000,500**	**3,051,876**	**5,575,800**	**6,400,500**

2026-27 Budget - Sewer Impact Fund Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
017-SEWER IMPACT FUND						
90- Non Departmental						
82- Intragvrnmntl. Transfers						
017-9000-821700	Transfers to Sewer Rate Stabilizatio	6,773,677	8,964,088	0	8,964,088	13,357,397
82- Intragvrnmntl. Transfers Totals:		**6,773,677**	**8,964,088**	**0**	**8,964,088**	**13,357,397**
90- Non Departmental Totals:		**6,773,677**	**8,964,088**	**0**	**8,964,088**	**13,357,397**
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
017-9800-960000	Use of Retained Earnings	0	0	0	(3,388,288)	(6,956,897)
96 - Use of Retained Earnings Totals:		**0**	**0**	**0**	**(3,388,288)**	**(6,956,897)**
98- Use of Fund Balance Totals:		**0**	**0**	**0**	**(3,388,288)**	**(6,956,897)**
017-SEWER IMPACT FUND Totals:		**6,773,677**	**8,964,088**	**0**	**5,575,800**	**6,400,500**

2026-27 Budget - Wholesale Power Sav. Fd. Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
021 - WHOLESALE POWER SAVINGS						
Revenue						
Interest Revenues						
021-361000	Pooled Cash Interest Earnings	52	0	20	21	0
021-361002	Investment Pools Interest Earnings	47,056	10,000	20,972	32,000	10,000
Interest Revenues Totals:		**47,108**	**10,000**	**20,992**	**32,021**	**10,000**
Revenue Totals:		**47,108**	**10,000**	**20,992**	**32,021**	**10,000**
WHOLESALE POWER SAVINGS Totals:		**47,108**	**10,000**	**20,992**	**32,021**	**10,000**

2026-27 Budget - Wholesale Power Sav. Fd. Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
021 - WHOLESALE POWER SAVINGS						
90- Non Departmental						
70 - Capital Outlay						
021-9000-703000	Improvements Other Than Building	(19,107)	1,045,700	23,892	239,678	680,534
70 -Capital Outlay Totals:		**(19,107)**	**1,045,700**	**23,892**	**239,678**	**680,534**
90- Non Departmental Totals:		**(19,107)**	**1,045,700**	**23,892**	**239,678**	**680,534**
98- Useof Fund Balance						
96 - Use of Retained Earnings						
021-9800-960000	Use of Retained Earnings	0	(1,035,700)	0	(207,657)	(670,534)
96 - Use of Retained Earnings Totals:		**0**	**(1,035,700)**	**0**	**(207,657)**	**(670,534)**
98-Use of Fund Balance Totals:		0	**(1,035,700)**	0	**(207,657)**	**(670,534)**
021-WHOLESALE POWER SAVINGS Totals:		**(19,107)**	**10,000**	**23,892**	**32,021**	**10,000**

2026-27 Budget - Golf Course Cap. Proj. Revenues

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
025 - GOLF COURSE CAPITAL PROJ.						
Revenue						
Culture and Recreation						
025-347001	Golf Fees	588	240,373	0	140,995	424,914
Culture and Recreation Totals:		**588**	**240,373**	**0**	**140,995**	**424,914**
Interest Revenues						
025-361000	Pooled Cash Interest Earnings	25	0	0	1	0
025-361002	Investment Pools Interest Earnings	7,776	5,000	1,329	4,650	21,000
Interest Revenues Totals:		**7,801**	**5,000**	**1,329**	**4,651**	**21,000**
Miscellaneous Revenues						
025-362030	Miscellaneous Revenues	32	**0**	27	27	0
Miscellaneous Revenues Totals:		**32**	**0**	**27**	**27**	**0**
Revenue Totals:		8,420	**245,373**	**1,356**	**145,673**	**445,914**
GOLF COURSE CAPITAL PROJ. Totals:		**8,420**	**245,373**	**1,356**	**145,673**	**445,914**

2026-27 Budget - Golf Course Cap. Proj. Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
025- GOLF COURSE CAPITAL PROJ.						
90- Non Departmental						
70 - Capital Outlay						
025-9000-703000	Improvements Other Than Building	948	(873)	0	427	0
025-9000-706500	Machine & Equipment - Small Equi	(1,890)	120,000	39,866	119,946	0
70 - Capital Outlay Totals:		**(942)**	**119,127**	**39,866**	**120,373**	**0**
82- Intragvrnmntl. Transfers						
025-9000-823100	Transfers to General I&S Fund	0	0	0	0	200,000
82- Intragvrnmntl. Transfers Totals:		**0**	**0**	**0**	**0**	**200,000**
93 -Capital Lease Principal						
025-9000-930000	Capital Lease Principal	118,022	155,690	40,142	253,773	285,987
93 -Capital Lease Principal Totals:		**118,022**	**155,690**	**40,142**	**253,773**	**285,987**
94-Capital Lease Interest						
025-9000-940000	Capital Lease Interest	8,607	4,763	5,126	42,678	70,948
94-Capital Lease Interest Totals:		**8,607**	**4,763**	**5,126**	**42,678**	**70,948**
90 - Non Departmental Totals:		**125,686**	**279,580**	**85,134**	**416,824**	**556,935**
98 - Use of Fund Balance						
97 -Use of Fund Balance						
025-9800-970000	Use of Fund Balance	0	(35,080)	0	(271,151)	(111,021)
97-Use of Fund Balance Totals:		**0**	**(35,080)**	0	**(271,151)**	**(111,021)**
98- Use of Fund Balance Totals:		**0**	**(35,080)**	**0**	**(271,151)**	**(111,021)**
025- GOLF COURSE CAPITAL PROJ. Totals:		**125,686**	**244,500**	**85,134**	**145,673**	**445,914**

2026-27 Budget - Building/Infr Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
044 - Building and Infrastructure Fund						
Revenue						
Interest Revenues						
044-361000	Pooled Cash Interest Earnings	3	0	0	1	0
044-361002	Investment Pools Interest Earnings	79,970	10,000	37,095	60,000	10,000
Interest Revenues Totals:		**79,973**	**10,000**	**37,095**	**60,001**	**10,000**
Intragovernmental Trnsfrs						
044-391010	Transfers from General Fund	434,109	0	0	0	0
Intragovernmental Trnsfrs Totals:		**434,109**	**0**	**0**	**0**	**0**
Revenue Totals:		**514,082**	**10,000**	**37,095**	**60,001**	**10,000**
Building and Infrastructure Fund Totals:		**514,082**	**10,000**	**37,095**	**60,001**	**10,000**

2026-27 Budget - Building/Infr Fund Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
044 - Building and Infrastructure Fund						
90 - Non Departmental						
70 - Capital Outlay						
044-9000-702000	Buildings	89,172	0	243,242	359,123	185,306
70 -Capital Outlay Totals:		**89,172**	**0**	**243,242**	**359,123**	**185,306**
90- Non Departmental Totals:		**89,172**	**0**	**243,242**	**359,123**	**185,306**
98-Use of Fund Balance						
97 - Use of Fund Balance						
044-9800-970000	Use of Fund Balance	0	0	0	(299,122)	(175,306)
97-Use of Fund Balance Totals:		**0**	**0**	**0**	**(299,122)**	**(175,306)**
98- Use of Fund Balance Totals:		**0**	**0**	**0**	**(299,122)**	**(175,306)**
044 - Building and Infrastructure Fund Totals:		**89,172**	**0**	**243,242**	**60,001**	**10,000**

2026-27 Budget - Golf Building Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
052 - GOLF BUILDING FUND						
Revenue						
Culture and Recreation						
052-347001	Golf Fees	456	89,819	0	40,500	0
Culture and Recreation Totals:		**456**	**89,819**	**0**	**40,500**	**0**
Interest Revenues						
052-361000	Pooled Cash Interest Earnings	**76**	0	4	4	0
052-361002	Investment Pools Interest Earnings	29,979	2,000	12,447	19,000	0
Interest Revenues Totals:		**30,054**	**2,000**	**12,451**	**19,004**	**0**
Lease Revenues						
052-363045	Water Rights	16,000	8,000	8,000	8,000	0
Lease Revenues Totals:		**16,000**	**8,000**	**8,000**	**8,000**	**0**
Revenue Totals:		**46,510**	**99,819**	**20,451**	**67,504**	**0**
GOLF BUILDING FUND Totals:		**46,510**	99,819	**20,451**	**67,504**	**0**

2026-27 Budget - Golf Building Fund Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
052 - GOLF BUILDING FUND						
90 - Non Departmental						
93-Capital Lease Principal						
052-9000-930000	Principal Payments	36,240	199,983	18,584	61,706	0
93-Capital Lease Principal Totals:		**36,240**	**199,983**	**18,584**	**61,706**	**0**
94-Capital Lease Interest						
052-9000-940000	Interest Payments	47,680	76,402	22,934	37,059	0
94-Capital Lease Interest Totals:		**47,680**	**76,402**	**22,934**	**37,059**	**0**
90 - Non Departmental Totals:		**83,920**	**276,385**	**41,518**	**98,765**	**0**
98- Use of Fund Balance						
97-Use of Fund Balance						
052-9800-970000	Use of Fund Balance	0	(176,566)	0	(31,261)	0
97-Use of Fund Balance Totals:		**0**	**(176,566)**	**0**	**(31,261)**	**0**
98 - Use of Fund Balance Totals:		**0**	**(176,566)**	**0**	**(31,261)**	**0**
052 - GOLF BUILDING FUND Totals:		**83,920**	**99,819**	**41,518**	**67,504**	**0**

2026-27 Budget - Sidewalk Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
076 - SIDEWALK FUND						
Revenue						
Interest Revenues						
076-361000	Pooled Cash Interest Earnings	67	0	8	9	0
076-361002	Investment Pools Interest Earnings	14,608	10,000	3,606	5,500	1,000
Interest Revenues Totals:		**14,674**	**10,000**	**3,614**	**5,509**	**1,000**
Miscellaneous Revenues						
076-362012	Sidewalk Development Fee	131,367	10,000	10,350	10,350	10,000
Miscellaneous Revenues Totals:		**131,367**	**10,000**	**10,350**	**10,350**	**10,000**
Revenue Totals:		**146,041**	**20,000**	**13,964**	**15,859**	**11,000**
SIDEWALK FUND Totals:		**146,041**	**20,000**	**13,964**	**15,859**	**11,000**

SEGUIN TEXAS
It's real.

2026-27 Budget - Sidewalk Fund Expenses

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
076 - SIDEWALK FUND						
90-Non Departmental						
70 - Capital Outlay						
076-9000-703000	Improvements Other Than Building	222,344	100,000	42,485	115,171	50,000
70- Capital Outlay Totals:		**222,344**	**100,000**	**42,485**	**115,171**	**50,000**
90- Non Departmental Totals:		**222,344**	**100,000**	**42,485**	**115,171**	**50,000**
98 - Use of Fund Balance						
97-Use of Fund Balance						
076-9800-970000	Use of Fund Balance	0	(80,000)	0	(99,312)	(39,000)
97 - Use of Fund Balance Totals:		**0**	**(80,000)**	**0**	**(99,312)**	**(39,000)**
98 - Use of Fund Balance Totals:		**0**	**(80,000)**	**0**	**(99,312)**	**(39,000)**
076 -SIDEWALK FUND Totals:		**222,344**	**20,000**	**42,485**	**15,859**	**11,000**

2026-27 Budget - Park Development Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
078 -PARK DEVELOPMENT FUND						
Revenue						
Interest Revenues						
078-361000	Pooled Cash Interest Earnings	223	0	171	172	0
078-361002	Investment Pools Interest Earnings	92,302	50,000	46,474	85,000	50,000
Interest Revenues Totals:		**92,525**	**50,000**	**46,646**	**85,172**	**50,000**
Miscellaneous Revenues						
078-362011	Park Development Fee	739,800	300,000	349,800	400,000	300,000
Miscellaneous Revenues Totals:		**739,800**	**300,000**	**349,800**	**400,000**	**300,000**
Revenue Totals:		**832,325**	**350,000**	**396,446**	**485,172**	**350,000**
PARK DEVELOPMENT FUND Totals:		**832,325**	**350,000**	**396,446**	**485,172**	350,000

2026-27 Budget - Park Development Fund Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
078 -PARK DEVELOPMENT FUND						
90- Non Departmental						
70 - Capital Outlay						
078-9000-703000	Improvements Other Than Building	229,602	725,000	284,715	897,616	470,000
078-9000-706500	Machine & Equipment - Small Equi	(301)	0	0	0	0
70 - Capital Outlay Totals:		**229,301**	**725,000**	**284,715**	**897,616**	**470,000**
90-Non Departmental Totals:		**229,301**	**725,000**	**284,715**	**897,616**	**470,000**
98 - Use of Fund Balance						
97 -Use of Fund Balance						
078-9800-970000	Use of Fund Balance	0	(375,000)	0	(412,444)	(120,000)
97 -Use of Fund Balance Totals:		**0**	**(375,000)**	**0**	**(412,444)**	**(120,000)**
98 - Use of Fund Balance Totals:		**0**	**(375,000)**	**0**	**(412,444)**	**(120,000)**
078-PARK DEVELOPMENT FUND Totals:		**229,301**	**350,000**	**284,715**	**485,172**	**350,000**

2026-27 Budget - Library Building Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
084 - LIBRARY BUILDING FUND						
Revenue						
Interest Revenues						
084-361000	Pooled Cash Interest Earnings	6	0	0	0	0
084-361002	Investment Pools Interest Earnings	3,582	1,000	1,300	2,000	1,000
Interest Revenues Totals:		**3,588**	**1,000**	**1,300**	**2,000**	**1,000**
Revenue Totals:		**3,588**	**1,000**	**1,300**	**2,000**	**1,000**
LIBRARY BUILDING FUND Totals:		**3,588**	**1,000**	**1,300**	**2,000**	**1,000**

2026-27 Budget - Library Building Fund Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
084- LIBRARY BUILDING FUND						
90 - Non Departmental						
43 - Repair and Maintenance						
084-9000-433000	Buildings Maintenance	6,048	10,000	7,359	10,000	10,000
43 - Repair and Maintenance Totals:		**6,048**	**10,000**	**7,359**	**10,000**	**10,000**
70 - Capital Outlay						
084-9000-702500	Improvements to Buildings	0	0	0	0	28,000
084-9000-703000	Improvements Other Than Building	11,059	0	0	0	0
70 - Capital Outlay Totals:		**11,059**	0	0	0	**28,000**
90 - Non Departmental Totals:		**17,107**	**10,000**	7,359	**10,000**	**38,000**
98 - Use of Fund Balance						
97-Use of Fund Balance						
084-9800-970000	Use of Fund Balance	0	(9,000)	0	(8,000)	(37,000)
97-Use of Fund Balance Totals:		0	**(9,000)**	**0**	(8,000)	**(37,000)**
98 - Use of Fund Balance Totals:		0	**(9,000)**	0	(8,000)	**(37,000)**
084- LIBRARY BUILDING FUND Totals:		**17,107**	**1,000**	7,359	**2,000**	**1,000**

2026-27 Budget - Hydro Rights Sub. Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
092- HYDRO RIGHTS SUBORD. FUND						
Revenue						
Interest Revenues						
092-361000	Pooled Cash Interest Earnings	101	0	77	100	0
092-361002	Investment Pools Interest Earnings	28,902	10,000	13,659	20,000	10,000
Interest Revenues Totals:		**29,003**	**10,000**	**13,735**	**20,100**	**10,000**
Lease Revenues						
092-363035	Hydro-Electric Plant	27,500	25,000	13,750	25,000	25,000
Lease Revenues Totals:		**27,500**	**25,000**	**13,750**	**25,000**	**25,000**
Revenue Totals:		**56,503**	**35,000**	**27,485**	**45,100**	**35,000**
HYDRO RIGHTS SUBORD. FUND Totals:		**56,503**	**35,000**	**27,485**	**45,100**	**35,000**

2026-27 Budget - Hydro Rights Sub. Fund Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
092 - HYDRO RIGHTS SUBORD. FUND						
90- Non Departmental						
70 - Capital Outlay						
092-9000-702500	Improvements to Buildings	0	25,000	4,174	25,000	25,000
092-9000-703000	Improvements Other Than Building	0	105,277	5,200	182,110	100,000
70 - Capital Outlay Totals:		**0**	**130,277**	**9,374**	**207,110**	**125,000**
90- Non Departmental Totals:		**0**	**130,277**	**9,374**	**207,110**	**125,000**
98 - Use of Fund Balance						
96 - Use of Retained Earnings						
092-9800-960000	Use of Retained Earnings	0	(95,277)	0	(162,010)	(90,000)
96 - Use of Retained Earnings Totals:		**0**	**(95,277)**	**0**	**(162,010)**	**(90,000)**
98- Use of Fund Balance Totals:		**0**	**(95,277)**	**0**	**(162,010)**	**(90,000)**
092- HYDRO RIGHTS SUBORD. FUND Totals:		**0**	**35,000**	**9,374**	**45,100**	**35,000**

2026-27 Budget - CVB Building Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
097 - CVB BUILDING FUND						
Revenue						
Interest Revenues						
097-361000	Pooled Cash Interest Earnings	130	0	55	85	0
097-361002	Investment Pools Interest Earnings	582	100	269	500	100
Interest Revenues Totals:		**712**	**100**	**324**	**585**	**100**
Revenue Totals:		**712**	**100**	**324**	**585**	**100**
CVB BUILDING FUND Totals:		**712**	**100**	**324**	**585**	**100**

2026-27 Budget - CVB Building Fund Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
097-CVB BUILDING FUND						
90- Non Departmental						
70 - Capital Outlay						
097-9000-702000	Buildings	0	0	7,729	7,729	0
70 - Capital Outlay Totals:		**0**	**0**	**7,729**	**7,729**	**0**
90- Non Departmental Totals:		**0**	**0**	**7,729**	**7,729**	**0**
98- Use of Fund Balance						
97-Use of Fund Balance						
097-9800-970000	Use of Fund Balance	0	0	0	(7,144)	0
97-Use of Fund Balance Totals:		**0**	**0**	0	**(7,144)**	0
98 - Use of Fund Balance Totals:		**0**	**0**	**0**	**(7,144)**	0
097 - CVB BUILDING FUND Totals:		**0**	**0**	**7,729**	**585**	**0**

2026-27 Budget - Roadway Impact Area A Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
181- ROADWAY IMPACT FEE FD-SVC AREA A						
Revenue						
Interest Revenues						
181-361000	Pooled Cash Interest Earnings	297	100	662	664	0
181-361002	Investment Pools Interest Earnings	197,524	100,000	104,902	185,000	100,000
Interest Revenues Totals:		**197,821**	**100,100**	**105,564**	**185,664**	**100,000**
Miscellaneous Revenues						
181-362006	Roadway Impact Fee-Service Area A	1,450,572	500,000	880,054	1,245,000	500,000
Miscellaneous Revenues Totals:		**1,450,572**	**500,000**	**880,054**	**1,245,000**	**500,000**
Revenue Totals:		**1,648,393**	**600,100**	**985,618**	**1,430,664**	**600,000**
ROADWAY IMPACT FEE FD-SVC AREA A Totals:		**1,648,393**	**600,100**	**985,618**	**1,430,664**	**600,000**

2026-27 Budget - Roadway Impact Area A Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
181 - ROADWAY IMPACT FEE FD-SVC AREA A						
90 - Non Departmental						
32-Professional Services						
181-9000-320500	Professional Services	166,220	0	2,750	7,328	224,629
32- Professional Services Totals:		**166,220**	**0**	**2,750**	**7,328**	**224,629**
82- Intragvrnmntl. Transfers						
181-9000-823100	Transfers to General I&S Fund	0	1,899,837	0	1,899,837	2,169,650
82- Intragvrnmntl. Transfers Totals:		**0**	**1,899,837**	**0**	**1,899,837**	**2,169,650**
90 - Non Departmental Totals:		**166,220**	**1,899,837**	**2,750**	**1,907,165**	2,394,279
98 - Use of Fund Balance						
97-Use of Fund Balance						
181-9800-970000	Use of Fund Balance	0	(1,299,737)	0	(476,501)	(1,794,279)
97-Use of Fund Balance Totals:		**0**	**(1,299,737)**	**0**	**(476,501)**	**(1,794,279)**
98- Use of Fund Balance Totals:		**0**	**(1,299,737)**	**0**	**(476,501)**	**(1,794,279)**
181- ROADWAY IMPACT FEE FD-SVC AREA A Totals:		**166,220**	**600,100**	**2,750**	**1,430,664**	**600,000**

2026-27 Budget - Roadway Impact Area B Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
182 - ROADWAY IMPACT FEE FD-SVC AREA B						
Revenue						
Interest Revenues						
182-361000	Pooled Cash Interest Earnings	208	50	59	60	0
182-361002	Investment Pools Interest Earnings	69,750	30,000	31,415	60,000	30,000
Interest Revenues Totals:		**69,958**	**30,050**	**31,474**	**60,060**	**30,000**
Other Revenues						
182-362007	Roadway Impact Fee-Service Area B	307,983	150,000	73,797	65,000	50,000
Other Revenues Totals:		**307,983**	**150,000**	**73,797**	**65,000**	**50,000**
Revenue Totals:		**377,941**	**180,050**	**105,271**	**125,060**	**80,000**
ROADWAY IMPACT FEE FD-SVC AREA B Totals:		**377,941**	**180,050**	**105,271**	**125,060**	**80,000**

2026-27 Budget - Roadway Impact Area B Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
182 -ROADWAY IMPACT FEE FD-SVC AREA B						
90 - Non Departmental						
32-Professional Services						
182-9000-320500	Professional Services	104,200	259,106	1,389	8,882	52,500
32-Professional Services Totals:		**104,200**	**259,106**	**1,389**	**8,882**	**52,500**
75-Capital Projects						
182-9000-750200	Roadway Extensions - Svc Area B	0	0	205,761	216,043	8,957
75 -Capital Projects Totals:		**0**	**0**	**205,761**	**216,043**	**8,957**
82- Intragvrnmntl. Transfers						
182-9000-823100	Transfers to General I&S Fund	0	0	0	0	326,566
82- Intragvrnmntl. Transfers Totals:		**0**	**0**	**0**	**0**	**326,566**
90 - Non Departmental Totals:		**104,200**	**259,106**	**207,149**	**224,925**	**388,023**
98 - Use of Fund Balance						
97-Use of Fund Balance						
182-9800-970000	Use of Fund Balance	0	(79,056)	0	(99,865)	(308,023)
97-Use of Fund Balance Totals:		**0**	**(79,056)**	**0**	**(99,865)**	**(308,023)**
98 - Use of Fund Balance Totals:		**0**	**(79,056)**	**0**	**(99,865)**	**(308,023)**
182 - ROADWAY IMPACT FEE FD-SVC AREA B Totals:		**104,200**	**180,050**	**207,149**	**125,060**	**80,000**

2026-27 Budget - Roadway Impact Area C Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
183 - ROADWAY IMPACT FEE FD-SVC AREA C						
Revenue						
Interest Revenues						
183-361000	Pooled Cash Interest Earnings	623	100	349	370	100
183-361002	Investment Pools Interest Earnings	105,388	50,000	53,062	100,000	50,000
Interest Revenues Totals:		**106,011**	**50,100**	**53,410**	**100,370**	**50,100**
Miscellaneous Revenues						
183-362008	Roadway Impact Fee-Service Area C	609,896	100,000	294,671	395,000	100,000
Miscellaneous Revenues Totals:		**609,896**	**100,000**	**294,671**	**395,000**	**100,000**
Revenue Totals:		**715,907**	**150,100**	**348,081**	**495,370**	**150,100**
ROADWAY IMPACT FEE FD-SVC AREA C Totals:		**715,907**	**150,100**	**348,081**	**495,370**	**150,100**

2026-27 Budget - Roadway Impact Area C Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
183 - ROADWAY IMPACT FEE FD-SVC AREA C						
90 - Non Departmental						
32-Professional Services						
183-9000-320500	Professional Services	91,332	103,186	2,750	7,328	122,500
32- Professional Services Totals:		**91,332**	**103,186**	**2,750**	7,328	**122,500**
75-Capital Projects						
183-9000-750300	Roadway Extensions - Svc Area C	0	0	0	0	75,000
75-Capital Projects Totals:		**0**	**0**	**0**	**0**	**75,000**
90- Non Departmental Totals:		**91,332**	**103,186**	**2,750**	**7,328**	**197,500**
98- Use of Fund Balance						
97-Use of Fund Balance						
183-9800-970000	Use of Fund Balance	0	0	0	0	(47,400)
97-Use of Fund Balance Totals:		**0**	**0**	**0**	**0**	**(47,400)**
98- Use of Fund Balance Totals:		**0**	**0**	**0**	**0**	**(47,400)**
183 - ROADWAY IMPACT FEE FD-SVC AREA C Totals:		**91,332**	**103,186**	**2,750**	**7,328**	**150,100**

2026-27 Budget - Roadway Impact Area D Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
184 - ROADWAY IMPACT FEE FD-SVC AREA D						
Revenue						
Interest Revenues						
184-361000	Pooled Cash Interest Earnings	294	50	27	35	0
184-361002	Investment Pools Interest Earnings	36,971	10,000	19,155	30,000	10,000
Interest Revenues Totals:		**37,265**	**10,050**	**19,183**	**30,035**	**10,000**
Miscellaneous Revenues						
184-362009	Roadway Impact Fee-Service Area D	174,764	40,000	14,910	40,000	30,000
Miscellaneous Revenues Totals:		**174,764**	**40,000**	**14,910**	**40,000**	**30,000**
Revenue Totals:		**212,029**	**50,050**	**34,093**	**70,035**	**40,000**
ROADWAY IMPACT FEE FD-SVC AREA D Totals:		**212,029**	**50,050**	**34,093**	**70,035**	**40,000**

2026-27 Budget - Roadway Impact Area D Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
184 - ROADWAY IMPACT FEE FD-SVC AREA D						
90- Non Departmental						
32- Professional Services						
184-9000-320500	Professional Services	43,535	88,042	1,311	3,100	52,500
32- Professional Services Totals:		**43,535**	**88,042**	**1,311**	**3,100**	**52,500**
75 - Capital Projects						
184-9000-750400	Roadway Extensions - Svc Area D	0	0	0	0	150,000
75 -Capital Projects Totals:		**0**	0	0	0	**150,000**
90 - Non Departmental Totals:		**43,535**	**88,042**	**1,311**	**3,100**	**202,500**
98 - Use of Fund Balance						
97-Use of Fund Balance						
184-9800-970000	Use of Fund Balance	0	(37,992)	0	0	(162,500)
97-Use of Fund Balance Totals:		0	**(37,992)**	**0**	**0**	**(162,500)**
98- Use of Fund Balance Totals:		**0**	**(37,992)**	**0**	**0**	**(162,500)**
184 - ROADWAY IMPACT FEE FD-SVC AREA D Totals:		**43,535**	50,050	**1,311**	**3,100**	**40,000**

MISCELLANEOUS

FUNDS

2026-27 Budget - Evidence/Abandoned Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
004 - EVIDENCE/ABANDONED FDS-PD						
Revenue						
Interest Revenues						
004-361002	Investment Pools Interest Earnings	1,186	500	620	769	500
Interest Revenues Totals:		**1,186**	**500**	**620**	**769**	**500**
Revenue Totals:		**1,186**	**500**	**620**	**769**	**500**
EVIDENCE/ABANDONED FDS-PD Totals:		**1,186**	**500**	**620**	**769**	**500**

2026-27 Budget - Mun. Court Security Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
009 - MUNICIPAL CT SECURITY FD.						
Revenue						
Municipal Court						
009-351005	Municipal Court Security Fee	18,276	15,000	12,396	22,500	20,000
Municipal Court Totals:		**18,276**	**15,000**	**12,396**	**22,500**	**20,000**
Interest Revenues						
009-361000	Pooled Cash Interest Earnings	10	0	38	41	10
009-361002	Investment Pools Interest Earnings	914	500	593	950	500
Interest Revenues Totals:		**924**	**500**	**631**	**991**	**510**
Revenue Totals:		**19,199**	**15,500**	**13,027**	**23,491**	**20,510**
MUNICIPAL CT SECURITY FD. Totals:		**19,199**	**15,500**	**13,027**	**23,491**	**20,510**

2026-27 Budget- Mun. Court Security Fund Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
009- MUNICIPAL CT SECURITY FD.						
90 - Non Departmental						
11-Salaries						
009-9000-110100	Regular Salaries	7,563	15,628	5,489	15,628	30,962
11 - Salaries Totals:		**7,563**	**15,628**	**5,489**	**15,628**	**30,962**
12 - Benefits						
009-9000-121000	Payroll Taxes	551	1,196	405	1,196	2,369
009-9000-122000	Retirement	1,409	2,170	805	2,170	2,150
009-9000-123000	Health Insurance	697	1,091	377	1,091	1,253
009-9000-123100	Life Insurance	4	6	2	6	6
009-9000-124000	Workers' Compensation	118	171	59	171	322
12- Benefits Totals:		**2,779**	**4,634**	**1,649**	**4,634**	**6,100**
90-Non Departmental Totals:		**10,341**	**20,262**	**7,138**	**20,262**	**37,061**
98- Use of Fund Balance						
97-Use of Fund Balance						
009-9800-970000	Use of Fund Balance	0	(4,762)	0	0	(16,551)
97-Use of Fund Balance Totals:		0	**(4,762)**	0	**0**	**(16,551)**
98- Use of Fund Balance Totals:		0	**(4,762)**	**0**	0	**(16,551)**
009- MUNICIPAL CT SECURITY FD. Totals:		**10,341**	**15,500**	**7,138**	**20,262**	**20,510**

2026-27 Budget - Rate Stabilization Fund Rev-Elect

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
010- ELECTRIC RATE STABILIZATION FUND						
Revenue						
Interest Revenues						
010-361000	Pooled Cash Interest Earnings	3	0	2	3	0
010-361002	Investment Pools Interest Earnings	58,773	30,000	26,352	45,000	30,000
Interest Revenues Totals:		**58,776**	**30,000**	**26,354**	**45,003**	**30,000**
Revenue Totals:		**58,776**	**30,000**	**26,354**	**45,003**	**30,000**
ELECTRIC RATE STABILIZATION FUND Totals:		**58,776**	**30,000**	**26,354**	**45,003**	**30,000**

2026-27 Budget - Mun. Court Tech. Fund Revenues

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
013 - MUNICIPAL CT. TECHNOLOGY						
Revenue						
Municipal Court						
013-351003	Technology Fee	15,706	13,000	10,456	19,000	15,000
Municipal Court Totals:		**15,706**	**13,000**	**10,456**	**19,000**	**15,000**
Interest Revenues						
013-361000	Pooled Cash Interest Earnings	90	0	88	100	50
013-361002	Investment Pools Interest Earnings	8	25	5	285	50
Interest Revenues Totals:		**98**	**25**	**93**	**385**	**100**
Revenue Totals:		**15,804**	**13,025**	**10,549**	**19,385**	**15,100**
MUNICIPAL CT. TECHNOLOGY Totals:		**15,804**	**13,025**	**10,549**	**19,385**	**15,100**

2026-27 Budget - Mun. Court Tech. Fund Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
013 - MUNICIPAL CT. TECHNOLOGY						
90 - Non Departmental						
43 - Repair and Maintenance						
013-9000-431200	Office Maintenance-Computer	0	0	0	0	0
43 - Repair and Maintenance Totals:		**0**	**0**	**0**	**0**	**0**
44- Rental						
013-9000-441500	Office Equipment Rental	2,766	2,760	1,380	2,760	2,000
44- Rental Totals:		**2,766**	**2,760**	**1,380**	**2,760**	**2,000**
61 - General Supplies						
013-9000-611000	Office Supplies	0	0	0	0	0
61- General Supplies Totals:		**0**	**0**	**0**	**0**	**0**
70 - Capital Outlay						
013-9000-702500	Improvements to Buildings	0	0	0	0	0
013-9000-706100	Machine & Equipment - Office	0	0	133	133	0
013-9000-706500	Machine & Equipment - Small Equi	0	0	0	0	0
70 - Capital Outlay Totals:		**0**	**0**	**133**	**133**	**0**
97-Use of Fund Balance						
013-9000-970000	Use of Fund Balance	0	0	0	0	0
97-Use of Fund Balance Totals:		**0**	**0**	**0**	**0**	**0**
90- Non Departmental Totals:		**2,766**	**2,760**	**1,513**	**2,893**	**2,000**
98- Use of Fund Balance						
97-Use of Fund Balance						
013-9800-970000	Use of Fund Balance	0	0	0	0	0
97-Use of Fund Balance Totals:		**0**	**0**	**0**	**0**	**0**
98- Use of Fund Balance Totals:		**0**	**0**	**0**	**0**	**0**
013 - MUNICIPAL CT. TECHNOLOGY Totals:		**2,766**	**2,760**	**1,513**	**2,893**	**2,000**

2026-27 Budget - Rate Stabilization Fund Rev-Water

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
014- WATER RATE STABILIZATION FD						
Revenue						
Interest Revenues						
014-361000	Pooled Cash Interest Earnings	0	0	0	0	0
014-361002	Investment Pools Interest Earnings	9,619	2,000	29,494	55,000	10,000
014-361003	Treasuries Interest Earnings	0	0	0	0	0
Interest Revenues Totals:		**9,619**	**2,000**	**29,494**	**55,000**	**10,000**
Intragovernmental Trnsfrs						
014-391015	Water Impact Fees	1,360,418	2,960,572	0	2,960,572	3,819,152
Intragovernmental Trnsfrs Totals:		**1,360,418**	**2,960,572**	**0**	**2,960,572**	**3,819,152**
Revenue Totals:		**1,370,037**	**2,962,572**	**29,494**	**3,015,572**	**3,829,152**
WATER RATE STABILIZATION FD Totals:		**1,370,037**	**2,962,572**	**29,494**	**3,015,572**	**3,829,152**

2026-27 Budget - Rate Stabilization Fund Exp-Water

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
014 - WATER RATE STABILIZATION FD						
90- Non Departmental						
82- Intragvrnmntl. Transfers						
014-9000-822200	Transfers to Utility I&S Fund	0	1,608,166	0	1,608,166	3,819,152
82- Intragvrnmntl. Transfers Totals:		**0**	**1,608,166**	**0**	**1,608,166**	**3,819,152**
90- Non Departmental Totals:		**0**	**1,608,166**	**0**	**1,608,166**	**3,819,152**
014-WATER RATE STABILIZATION FD Totals:		**0**	**1,608,166**	**0**	**1,608,166**	**3,819,152**

2026-27 Budget - Seguin Comm. on the Arts Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
016 - SEGUIN ARTS COMMISSION						
Revenue						
Interest Revenues						
016-361000	Pooled Cash Interest Earnings	156	50	104	110	50
016-361002	Investment Pools Interest Earnings	620	300	277	700	300
Interest Revenues Totals:		**776**	**350**	**382**	**810**	**350**
Private Source Donations						
016-365099	Special Revenue Donations	37,022	27,000	27,057	37,057	33,000
Private Source Donations Totals:		**37,022**	**27,000**	**27,057**	**37,057**	**33,000**
Intragovernmental Trnsfrs						
016-391060	Transfers from Occupancy Tax Fund	15,000	15,000	11,250	13,845	15,000
Intragovernmental Trnsfrs Totals:		**15,000**	**15,000**	**11,250**	**13,845**	**15,000**
Revenue Totals:		**52,798**	**42,350**	**38,689**	**51,712**	**48,350**
SEGUIN ARTS COMMISSION Totals:		**52,798**	**42,350**	**38,689**	**51,712**	**48,350**

2026-27 Budget - Seguin Comm. on the Arts Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
016 - SEGUIN ARTS COMMISSION						
90- Non Departmental						
67 - Public Relations						
016-9000-672600	Special Events	5,362	5,484	4,102	5,484	7,500
016-9000-672700	Public Art	29,068	32,016	21,681	32,016	30,000
016-9000-675100	Arts Grants	19,800	15,000	960	15,000	15,000
67 - Public Relations Totals:		**54,230**	**52,500**	**26,743**	**52,500**	**52,500**
90 - Non Departmental Totals:		**54,230**	**52,500**	**26,743**	**52,500**	**52,500**
98 - Use of Fund Balance						
97-Use of Fund Balance						
016-9800-970000	Use of Fund Balance	0	(10,150)	0	(788)	(4,150)
97-Use of Fund Balance Totals:		**0**	**(10,150)**	**0**	**(788)**	**(4,150)**
98-Use of Fund Balance Totals:		**0**	**(10,150)**	**0**	**(788)**	**(4,150)**
016 - SEGUIN ARTS COMMISSION Totals:		**54,230**	**42,350**	**26,743**	**51,712**	**48,350**

2026-27 Budget - American Recovery Act Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
019 - AMERICAN RESCUE PLAN ACT FUND						
Revenue						
State/Federal Gov. Grants						
019-334020	American Rescue Plan Act	894,256	0	0	0	0
State/Federal Gov. Grants Totals:		**894,256**	**0**	**0**	**0**	**0**
Interest Revenues						
019-361000	Pooled Cash Interest Earnings	2	0	1	1	0
019-361002	Investment Pools Interest Earnings	35,364	500	2,717	3,500	0
Interest Revenues Totals:		**35,366**	**500**	**2,717**	**3,501**	**0**
Revenue Totals:		**929,622**	**500**	**2,717**	**3,501**	**0**
AMERICAN RESCUE PLAN ACT FUND Totals:		**929,622**	**500**	**2,717**	**3,501**	**0**

2026-27 Budget - American Recovery Act Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
019 - AMERICAN RESCUE PLAN ACT FUND						
90- Non Departmental						
32- Professional Services						
019-9000-320500	Professional Services	185,860	960	1,826	3,122	0
32- Professional Services Totals:		**185,860**	**960**	**1,826**	**3,122**	**0**
70 - Capital Outlay						
019-9000-702000	Buildings	268,983	(28,324)	137,794	137,794	0
019-9000-702500	Improvements to Buildings	132,093	4,941	0	0	0
019-9000-703000	Improvements Other Than Building	466,859	365,747	0	74,670	29,107
019-9000-706100	Machine & Equipment - Office	13,425	0	0	0	0
019-9000-706500	Machine & Equipment - Small Equi	31,346	(1,710)	0	0	0
70 - Capital Outlay Totals:		**912,706**	**340,654**	**137,794**	**212,464**	**29,107**
90-Non Departmental Totals:		**1,098,566**	**341,614**	**139,621**	**215,586**	**29,107**
98- Use of Fund Balance						
97-Use of Fund Balance						
019-9800-970000	Use of Fund Balance	0	(341,114)	0	(212,085)	(29,107)
97-Use of Fund Balance Totals:		**0**	**(341,114)**	**0**	**(212,085)**	**(29,107)**
98 - Use of Fund Balance Totals:		**0**	**(341,114)**	**0**	**(212,085)**	**(29,107)**
019 -AMERICAN RESCUE PLAN ACT FUND Totals:		**1,098,566**	**500**	**139,621**	**3,501**	**0**

2026-27 Budget - Rate Stabilization Fund Rev-Sewer

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
022 - SEWER RATE STABILIZATION FD						
Revenue						
Interest Revenues						
022-361002	Investment Pools Interest Earnings	390,316	100,000	207,569	350,000	100,000
Interest Revenues Totals:		**390,316**	**100,000**	**207,569**	**350,000**	**100,000**
Intragovernmental Trnsfrs						
022-391017	Sewer Impact Fees	6,773,677	8,964,088	0	8,964,088	13,357,897
Intragovernmental Trnsfrs Totals:		**6,773,677**	**8,964,088**	**0**	**8,964,088**	**13,357,897**
Revenue Totals:		**7,163,993**	**9,064,088**	**207,569**	**9,314,088**	**13,457,897**
SEWER RATE STABILIZATION FD Totals:		**7,163,993**	**9,064,088**	**207,569**	**9,314,088**	**13,457,897**

2026-27 Budget - Rate Stabilization Fund Exp-Sewer

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
022 - SEWER RATE STABILIZATION FD						
90- Non Departmental						
82- Intragvrnmntl. Transfers						
022-9000-822200	Transfers to Utility I&S Fund	4,853,672	4,824,497	0	4,824,497	13,357,897
022-9000-822600	Transfers to Reserve Fund	0	1,900,000	0	1,900,000	0
82- Intragvrnmntl. Transfers Totals:		**4,853,672**	**6,724,497**	0	**6,724,497**	**13,357,897**
90 - Non Departmental Totals:		**4,853,672**	**6,724,497**	**0**	**6,724,497**	**13,357,897**
98- Use of Fund Balance						
96 - Use of Retained Earnings						
022-9800-960000	Use of Retained Earnings	0	(1,900,000)	0	0	0
96- Use of Retained Earnings Totals:		0	**(1,900,000)**	0	0	0
98- Use of Fund Balance Totals:		0	**(1,900,000)**	0	0	0
022- SEWER RATE STABILIZATION FD Totals:		**4,853,672**	**4,824,497**	**0**	**6,724,497**	**13,357,897**

2026-27 Budget - Civil Forfeiture Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
024 - CIVIL FORFEITURE FUND						
Revenue						
Interest Revenues						
024-361000	Pooled Cash Interest Earnings	58	0	31	34	0
024-361002	Investment Pools Interest Earnings	559	200	339	550	200
Interest Revenues Totals:		**617**	**200**	**370**	**584**	**200**
Revenue Totals:		**617**	**200**	**370**	**584**	**200**
CIVIL FORFEITURE FUND Totals:		**617**	**200**	**370**	**584**	**200**

2026-27 Budget - Riverside Cemetery Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
026 - RIVERSIDE CEMETERY						
Revenue						
Interest Revenues						
026-361002	Investment Pools Interest Earnings	607	0	489	590	0
Interest Revenues Totals:		**607**	**0**	**489**	**590**	**0**
Revenue Totals:		**607**	**0**	**489**	**590**	**0**
RIVERSIDE CEMETERY Totals:		**607**	**0**	**489**	**590**	**0**

2026-27 Budget - Riverside Cemetery Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
026- RIVERSIDE CEMETERY						
90- Non Departmental						
82- Intragvrnmntl. Transfers						
026-9000-823600	Transfers to General Fund Capital P	0	12,551	0	13,249	0
82- Intragvrnmntl. Transfers Totals:		0	**12,551**	0	**13,249**	0
90- Non Departmental Totals:		0	**12,551**	0	**13,249**	**0**
98- Use of Fund Balance						
97-Use of Fund Balance						
026-9800-970000	Use of Fund Balance	0	(12,551)	0	(12,659)	0
97-Use of Fund Balance Totals:		**0**	**(12,551)**	0	**(12,659)**	0
98- Use of Fund Balance Totals:		**0**	**(12,551)**	**0**	**(12,659)**	**0**
026 - RIVERSIDE CEMETERY Totals:		0	**0**	0	**590**	**0**

2026-27 Budget - Industrial Dev. Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
027 - INDUSTRIAL DEVELOPMENT						
Revenue						
Interest Revenues						
027-361000	Pooled Cash Interest Earnings	26	0	14	16	0
027-361002	Investment Pools Interest Earnings	10,086	6,000	4,721	8,000	5,000
Interest Revenues Totals:		**10,112**	**6,000**	**4,734**	**8,016**	**5,000**
Revenue Totals:		**10,112**	**6,000**	**4,734**	**8,016**	**5,000**
INDUSTRIAL DEVELOPMENT Totals:		**10,112**	**6,000**	**4,734**	**8,016**	**5,000**

SEGUIN TEXAS

It's real.

2026-27 Budget - Industrial Dev. Fund Expenses

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
027 -INDUSTRIAL DEVELOPMENT						
90- Non Departmental						
61- General Supplies						
027-9000-613000	Operating Supplies	0	10,000	0	10,000	10,000
61- General Supplies Totals:		0	**10,000**	**0**	**10,000**	**10,000**
90- Non Departmental Totals:		**0**	**10,000**	**0**	**10,000**	**10,000**
98 - Use of Fund Balance						
97-Use of Fund Balance						
027-9800-970000	Use of Fund Balance	0	(4,000)	0	(1,984)	(5,000)
97-Use of Fund Balance Totals:		**0**	**(4,000)**	**0**	**(1,984)**	**(5,000)**
98-Use of Fund Balance Totals:		**0**	**(4,000)**	0	**(1,984)**	(5,000)
027 - INDUSTRIAL DEVELOPMENT Totals:		**0**	6,000	**0**	8,016	5,000

2026-27 Budget - Federal Forfeiture Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
028 - FEDERAL FORFEITURE/SEIZ.						
Revenue						
Interest Revenues						
028-361000	Pooled Cash Interest Earnings	67	0	186	191	0
028-361002	Investment Pools Interest Earnings	8,787	3,000	4,273	7,500	5,000
Interest Revenues Totals:		**8,854**	**3,000**	**4,459**	**7,691**	**5,000**
Other Revenues						
028-366000	Forfeited Funds	91,597	0	94,875	135,036	0
Other Revenues Totals:		**91,597**	**0**	**94,875**	**135,036**	**0**
Revenue Totals:		**100,451**	**3,000**	**99,333**	**142,727**	**5,000**
FEDERAL FORFEITURE/SEIZ. Totals:		**100,451**	**3,000**	**99,333**	**142,727**	**5,000**

2026-27 Budget - Federal Forfeiture Fund Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
028 - FEDERAL FORFEITURE/SEIZ.						
90- Non Departmental						
61- General Supplies						
028-9000-613000	Operating Supplies	31,171	10,000	4,907	10,000	50,000
61- General Supplies Totals:		**31,171**	**10,000**	**4,907**	**10,000**	**50,000**
65- Miscellaneous						
028-9000-652100	Confidential Fds/Info	0	5,000	0	5,000	5,000
65 - Miscellaneous Totals:		**0**	**5,000**	**0**	**5,000**	**5,000**
70- Capital Outlay						
028-9000-706100	Machine & Equipment - Office	28,825	0	0	0	0
028-9000-706500	Machine & Equipment - Small Equi	19,645	50,367	17,853	50,367	16,800
028-9000-707100	Transportation-Vehicles	0	9,094	1,487	9,094	24,000
70- Capital Outlay Totals:		**48,470**	**59,461**	**19,340**	**59,461**	**40,800**
82- Intragvrnmntl. Transfers						
028-9000-823600	Transfers to General Fund Capital P	26,761	0	0	0	0
82- Intragvrnmntl. Transfers Totals:		**26,761**	**0**	**0**	**0**	**0**
90- Non Departmental Totals:		**106,402**	**74,461**	**24,247**	**74,461**	**95,800**
98 - Use of Fund Balance						
97-Use of Fund Balance						
028-9800-970000	Use of Fund Balance	0	(71,461)	0	0	(90,800)
97-Use of Fund Balance Totals:		**0**	**(71,461)**	**0**	**0**	**(90,800)**
98- Use of Fund Balance Totals:		**0**	**(71,461)**	**0**	**0**	**(90,800)**
028 - FEDERAL FORFEITURE/SEIZ. Totals:		**106,402**	**3,000**	**24,247**	**74,461**	**5,000**

2026-27 Budget - State Forfeiture Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
029- STATE FORFEITURE/SEIZURE						
Revenue						
Interest Revenues						
029-361000	Pooled Cash Interest Earnings	32	0	47	60	10
029-361002	Investment Pools Interest Earnings	7,621	0	3,753	6,000	3,000
029-361003	Treasuries Interest Earnings	0	2,000	0	0	0
Interest Revenues Totals:		**7,654**	**2,000**	**3,800**	**6,060**	**3,010**
Other Revenues						
029-366000	Forfeited Funds	11,361	0	9,694	11,149	0
Other Revenues Totals:		**11,361**	**0**	**9,694**	**11,149**	**0**
Sale of Fixed Assets						
029-392030	Sale of Forfeited Equipment	279	0	0	0	0
Sale of Fixed Assets Totals:		279	**0**	**0**	**0**	**0**
Revenue Totals:		**19,294**	**2,000**	**13,494**	**17,209**	**3,010**
STATE FORFEITURE/SEIZURE Totals:		**19,294**	**2,000**	**13,494**	**17,209**	**3,010**

2026-27 Budget - State Forfeiture Fund Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
029-STATE FORFEITURE/SEIZURE						
90- Non Departmental						
61 - General Supplies						
029-9000-613000	Operating Supplies	6,648	10,000	0	10,000	10,000
61- General Supplies Totals:		**6,648**	**10,000**	**0**	**10,000**	**10,000**
65- Miscellaneous						
029-9000-652500	Miscellaneous/ Special Compensati	0	10,000	5,000	10,000	10,000
65 - Miscellaneous Totals:		**0**	**10,000**	**5,000**	**10,000**	**10,000**
70 - Capital Outlay						
029-9000-706100	Machine & Equipment - Office	5,159	0	0	0	0
70 - Capital Outlay Totals:		**5,159**	**0**	**0**	**0**	**0**
90 - Non Departmental Totals:		**11,807**	**20,000**	**5,000**	**20,000**	**20,000**
98- Use of Fund Balance						
97-Use of Fund Balance						
029-9800-970000	Use of Fund Balance	0	(18,000)	0	(2,791)	(16,990)
97-Use of Fund Balance Totals:		**0**	**(18,000)**	**0**	**(2,791)**	**(16,990)**
98- Use of Fund Balance Totals:		**0**	**(18,000)**	**0**	**(2,791)**	**(16,990)**
029-STATE FORFEITURE/SEIZURE Totals:		**11,807**	**2,000**	**5,000**	**17,209**	**3,010**

2026-27 Budget - PD Community Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
030-P.D. COMMUNITY PROGRAMS						
Revenue						
Interest Revenues						
030-361000	Pooled Cash Interest Earnings	187	50	37	38	0
030-361002	Investment Pools Interest Earnings	3,329	2,000	2,260	4,000	2,000
Interest Revenues Totals:		**3,516**	**2,050**	**2,297**	**4,038**	**2,000**
Private Source Donations						
030-365035	P.D. Community Programs Donatior	35,862	20,000	17,685	25,860	20,000
Private Source Donations Totals:		**35,862**	**20,000**	**17,685**	**25,860**	**20,000**
Revenue Totals:		**39,378**	**22,050**	**19,982**	**29,898**	**22,000**
P.D. COMMUNITY PROGRAMS Totals:		**39,378**	**22,050**	**19,982**	**29,898**	**22,000**

2026-27 Budget - PD Community Fund Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
030-P.D. COMMUNITY PROGRAMS						
90-Non Departmental						
61 -General Supplies						
030-9000-617200	PD Community Programs	24,634	20,000	8,016	22,000	25,000
61 - General Supplies Totals:		**24,634**	**20,000**	**8,016**	**22,000**	**25,000**
90- Non Departmental Totals:		**24,634**	**20,000**	**8,016**	**22,000**	**25,000**
98-Use of Fund Balance						
97-Use of Fund Balance						
030-9800-970000	Use of Fund Balance	0	0	0	0	(3,000)
97-Use of Fund Balance Totals:		**0**	**0**	**0**	**0**	**(3,000)**
98- Use of Fund Balance Totals:		**0**	**0**	**0**	**0**	**(3,000)**
030-P.D. COMMUNITY PROGRAMS Totals:		**24,634**	**20,000**	**8,016**	**22,000**	**22,000**

2026-27 Budget - Retiree Insurance Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
034 - RETIREE'S INSURANCE FUND						
Revenue						
Interest Revenues						
034-361000	Pooled Cash Interest Earnings	424	100	38	58	50
034-361002	Investment Pools Interest Earnings	31,946	20,000	14,537	26,000	20,000
Interest Revenues Totals:		**32,370**	**20,100**	**14,575**	**26,058**	**20,050**
Miscellaneous Revenues						
034-362071	Retiree & Dependent Premiums	58,553	34,433	19,785	40,213	42,140
Miscellaneous Revenues Totals:		**58,553**	**34,433**	**19,785**	**40,213**	**42,140**
Revenue Totals:		**90,923**	**54,533**	**34,360**	**66,271**	**62,190**
RETIREE'S INSURANCE FUND Totals:		**90,923**	**54,533**	**34,360**	**66,271**	**62,190**

2026-27 Budget - Retiree Insurance Fund Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
034 - RETIREE'S INSURANCE FUND						
90- Non Departmental						
52- Insurance						
034-9000-525000	Health Insurance	62,291	36,420	19,836	41,311	51,315
52- Insurance Totals:		**62,291**	**36,420**	**19,836**	**41,311**	**51,315**
90-Non Departmental Totals:		**62,291**	**36,420**	**19,836**	**41,311**	**51,315**
034 - RETIREE'S INSURANCE FUND Totals:		**62,291**	**36,420**	**19,836**	**41,311**	**51,315**

2026-27 Budget - Health Insurance Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
035 - HEALTH INTERNAL INS. SERV						
Revenue						
Interest Revenues						
035-361000	Pooled Cash Interest Earnings	1,339	500	748	1,100	500
035-361002	Investment Pools Interest Earnings	1,766	1,000	1,223	1,800	1,000
Interest Revenues Totals:		**3,104**	**1,500**	**1,971**	**2,900**	**1,500**
Miscellaneous Revenues						
035-362030	Miscellaneous Revenues	1,180	0	383	383	0
035-362070	Dependent Premiums	1,068,572	1,192,755	627,692	1,362,755	1,636,378
Miscellaneous Revenues Totals:		**1,069,752**	**1,192,755**	**628,075**	**1,363,138**	**1,636,378**
Intragovernmental Trnsfrs						
035-391095	Transfers from Operating Fund	4,039,982	4,789,132	2,183,246	4,789,132	5,732,187
Intragovernmental Trnsfrs Totals:		**4,039,982**	**4,789,132**	**2,183,246**	**4,789,132**	**5,732,187**
Revenue Totals:		**5,112,838**	**5,983,387**	**2,813,292**	**6,155,170**	**7,370,065**
HEALTH INTERNAL INS. SERV Totals:		**5,112,838**	**5,983,387**	**2,813,292**	**6,155,170**	**7,370,065**

2026-27 Budget - Health Insurance Fund Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
035 - HEALTH INTERNAL INS. SERV						
90- Non Departmental						
32- Professional Services						
035-9000-320500	Professional Services	43,333	52,000	16,667	52,000	52,000
32- Professional Services Totals:		**43,333**	**52,000**	16,667	**52,000**	**52,000**
52- Insurance						
035-9000-525000	Health Insurance	4,827,849	5,735,033	2,903,952	5,735,033	7,064,166
52- Insurance Totals:		4,827,849	5,735,033	**2,903,952**	**5,735,033**	7,064,166
90- Non Departmental Totals:		**4,871,182**	**5,787,033**	2,920,619	**5,787,033**	**7,116,166**
035 - HEALTH INTERNAL INS. SERV Totals:		4,871,182	5,787,033	**2,920,619**	**5,787,033**	**7,116,166**

2026-27 Budget - Emergency Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
039 - EMERGENCY FUND						
Revenue						
Interest Revenues						
039-361000	Pooled Cash Interest Earnings	353	100	1	1	0
039-361002	Investment Pools Interest Earnings	126,139	100,000	51,373	90,000	75,000
Interest Revenues Totals:		**126,493**	**100,100**	**51,374**	**90,001**	**75,000**
Revenue Totals:		**126,493**	**100,100**	**51,374**	**90,001**	**75,000**
EMERGENCY FUND Totals:		**126,493**	**100,100**	**51,374**	**90,001**	**75,000**

SEGUIN TEXAS

It's real.

2026-27 Budget - Emergency Fund Expenses

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
039 -EMERGENCY FUND						
90- Non Departmental						
65 - Miscellaneous						
039-9000-659500	Recovery Expenses	242,074	325,000	192,692	255,485	20,000
65 - Miscellaneous Totals:		**242,074**	**325,000**	**192,692**	**255,485**	**20,000**
90- Non Departmental Totals:		**242,074**	**325,000**	**192,692**	**255,485**	**20,000**
98- Use of Fund Balance						
96 - Use of Retained Earnings						
039-9800-960000	Use of Retained Earnings	0	(315,000)	0	(165,484)	0
96 - Use of Retained Earnings Totals:		**0**	**(315,000)**	**0**	**(165,484)**	**0**
98 - Use of Fund Balance Totals:		**0**	**(315,000)**	**0**	**(165,484)**	**0**
039 - EMERGENCY FUND Totals:		**242,074**	**10,000**	**192,692**	**90,001**	**20,000**

2026-27 Budget - Workers' Comp. Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
070 - WORKERS COMP INTERNAL INS						
Revenue						
Interest Revenues						
070-361000	Pooled Cash Interest Earnings	95	50	76	80	50
070-361002	Investment Pools Interest Earnings	5,020	2,000	2,912	6,500	3,000
Interest Revenues Totals:		**5,115**	**2,050**	**2,988**	**6,580**	**3,050**
Intragovernmental Trnsfrs						
070-391095	Transfers from Operating Fund	368,747	314,279	154,783	314,279	337,586
Intragovernmental Trnsfrs Totals:		**368,747**	**314,279**	**154,783**	**314,279**	**337,586**
Revenue Totals:		**373,862**	**316,329**	**157,771**	**320,859**	**340,636**
WORKERS COMP INTERNAL INS Totals:		**373,862**	**316,329**	**157,771**	**320,859**	**340,636**

2026-27 Budget - Workers' Comp. Fund Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
070 - WORKERS COMP INTERNAL INS						
90- Non Departmental						
52-Insurance						
070-9000-523000	Workers' Compensation	277,627	314,279	316,642	316,642	337,586
52- Insurance Totals:		277,627	314,279	316,642	316,642	337,586
90- Non Departmental Totals:		277,627	314,279	316,642	316,642	337,586
070- WORKERS COMP INTERNAL INS Totals:		277,627	314,279	316,642	316,642	337,586

2026-27 Budget - Downtown/N. Austin Corr. Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
071- DOWNTOWN / N. AUSTIN CORRIDOR						
Revenue						
Interest Revenues						
071-361000	Pooled Cash Interest Earnings	383	100	9	30	0
071-361002	Investment Pools Interest Earnings	6,307	2,000	5,220	9,000	6,000
071-361089	Interest - Jason Howell	1,742	1,572	802	1,572	1,383
Interest Revenues Totals:		**8,431**	**3,672**	**6,031**	**10,602**	**7,383**
Intragovernmental Trnsfrs						
071-391051	Transfers from CPS Agreement	95,403	0	0	0	0
Intragovernmental Trnsfrs Totals:		**95,403**	**0**	**0**	**0**	**0**
Revenue Totals:		**103,834**	**3,672**	**6,031**	**10,602**	**7,383**
DOWNTOWN /N. AUSTIN CORRIDOR Totals:		**103,834**	**3,672**	**6,031**	**10,602**	**7,383**

2026-27 Budget - Downtown/N. Austin Corr. Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
071 - DOWNTOWN/ N. AUSTIN CORRIDOR						
90- Non Departmental						
61- General Supplies						
071-9000-619000	Downtown Projects	1,750	0	0	0	0
61- General Supplies Totals:		**1,750**	**0**	**0**	**0**	**0**
70- Capital Outlay						
071-9000-703000	Improvements Other Than Building	0	25,000	28,065	28,065	0
70 - Capital Outlay Totals:		**0**	**25,000**	**28,065**	**28,065**	**0**
90- Non Departmental Totals:		**1,750**	**25,000**	**28,065**	**28,065**	**0**
98- Use of Fund Balance						
97-Use of Fund Balance						
071-9800-970000	Use of Fund Balance	0	(21,328)	0	(17,463)	0
97-Use of Fund Balance Totals:		**0**	**(21,328)**	**0**	**(17,463)**	**0**
98- Use of Fund Balance Totals:		**0**	**(21,328)**	0	**(17,463)**	**0**
071 - DOWNTOWN/ N. AUSTIN CORRIDOR Totals:		**1,750**	**3,672**	**28,065**	**10,602**	**0**

2026-27 Budget - Police Donations Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
075 - POLICE DEPT. DONATIONS						
Revenue						
Interest Revenues						
075-361000	Pooled Cash Interest Earnings	4	0	0	0	0
075-361002	Investment Pools Interest Earnings	2,339	1,000	1,877	2,500	1,000
Interest Revenues Totals:		**2,343**	**1,000**	**1,878**	**2,500**	**1,000**
Revenue Totals:		**2,343**	**1,000**	**1,878**	**2,500**	**1,000**
POLICE DEPT. DONATIONS Totals:		**2,343**	**1,000**	**1,878**	**2,500**	**1,000**

2026-27 Budget - Police Donations Fund Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
075 - POLICE DEPT. DONATIONS						
90- Non Departmental						
61- General Supplies						
075-9000-613000	Operating Supplies	85	5,000	135	5,000	5,000
61- General Supplies Totals:		**85**	**5,000**	**135**	**5,000**	**5,000**
90- Non Departmental Totals:		**85**	**5,000**	**135**	**5,000**	**5,000**
98- Use of Fund Balance						
97-Use of Fund Balance						
075-9800-970000	Use of Fund Balance	0	(4,000)	0	(2,500)	(4,000)
97-Use of Fund Balance Totals:		**0**	**(4,000)**	**0**	**(2,500)**	**(4,000)**
98 - Use of Fund Balance Totals:		**0**	**(4,000)**	**0**	**(2,500)**	**(4,000)**
075 - POLICE DEPT. DONATIONS Totals:		**85**	**1,000**	**135**	**2,500**	**1,000**

2026-27 Budget - Ind. Health Care Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
077 -INDIGENT HEALTHCARE FUND						
Revenue						
Interest Revenues						
077-361000	Pooled Cash Interest Earnings	2	0	1	2	0
077-361002	Investment Pools Interest Earnings	10,880	7,000	4,870	8,700	5,000
Interest Revenues Totals:		**10,883**	**7,000**	**4,871**	**8,702**	**5,000**
Revenue Totals:		**10,883**	**7,000**	**4,871**	**8,702**	**5,000**
INDIGENT HEALTHCARE FUND Totals:		**10,883**	**7,000**	**4,871**	**8,702**	**5,000**

2026-27 Budget - Ind. Health Care Fund Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
077- INDIGENT HEALTHCARE FUND						
90- Non Departmental						
81-Contributions						
077-9000-812000	Guadalupe Regional Medical Center	0	0	0	0	178,489
81-Contributions Totals:		**0**	**0**	**0**	**0**	**178,489**
90-Non Departmental Totals:		**0**	**0**	**0**	**0**	**178,489**
98- Use of Fund Balance						
97-Use of Fund Balance						
077-9800-970000	Use of Fund Balance	0	0	0	0	(173,489)
97-Use of Fund Balance Totals:		**0**	**0**	**0**	**0**	**(173,489)**
98 - Use of Fund Balance Totals:		**0**	**0**	**0**	**0**	**(173,489)**
077-INDIGENT HEALTHCARE FUND Totals:		**0**	**0**	**0**	**0**	**5,000**

2026-27 Budget - Local Youth Div. Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
087 - LOCAL YOUTH DIVERSION FUND						
Revenue						
Municipal Court						
087-351004	Local Youth Diversion Fee	19,829	16,000	13,310	24,500	20,000
Municipal Court Totals:		**19,829**	**16,000**	**13,310**	**24,500**	**20,000**
Revenue Totals:		**19,829**	**16,000**	**13,310**	**24,500**	**20,000**
LOCAL YOUTH DIVERSION FUND Totals:		**19,829**	**16,000**	**13,310**	**24,500**	**20,000**

2026-27 Budget - Local Youth Div. Fund Expenses

SEGUIN TEXAS

It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
087 - LOCAL YOUTH DIVERSION FUND						
90 - Non Departmental						
82- Intragvrnmntl. Transfers						
087-9000-821000	Transfers to General Fund	19,829	16,000	13,310	24,500	20,000
82- Intragvrnmntl. Transfers Totals:		**19,829**	**16,000**	**13,310**	**24,500**	**20,000**
90 - Non Departmental Totals:		**19,829**	**16,000**	**13,310**	**24,500**	**20,000**
087- LOCAL YOUTH DIVERSION FUND Totals:		**19,829**	**16,000**	**13,310**	**24,500**	**20,000**

2026-27 Budget - PEG Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
095- PEG CAPITAL FEES						
Revenue						
Franchise Taxes						
095-318002	Cable Television	49,024	35,000	15,200	30,000	30,000
Franchise Taxes Totals:		**49,024**	**35,000**	**15,200**	**30,000**	**30,000**
Interest Revenues						
095-361000	Pooled Cash Interest Earnings	175	50	100	200	50
095-361002	Investment Pools Interest Earnings	3,683	2,000	1,724	3,000	2,000
Interest Revenues Totals:		**3,858**	**2,050**	**1,824**	**3,200**	**2,050**
Revenue Totals:		**52,882**	**37,050**	**17,023**	**33,200**	**32,050**
PEG CAPITAL FEES Totals:		**52,882**	**37,050**	**17,023**	**33,200**	**32,050**

SEGUIN TEXAS

It's real.

2026-27 Budget - PEG Fund Expenses

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
095 -PEG CAPITAL FEES						
90- Non Departmental						
41 - Utilities Services						
095-9000-417000	Cable Television	36,903	42,000	13,456	40,000	40,000
41 - Utilities Services Totals:		**36,903**	**42,000**	**13,456**	**40,000**	**40,000**
90 -Non Departmental Totals:		**36,903**	**42,000**	**13,456**	**40,000**	**40,000**
98 - Use of Fund Balance						
97 - Use of Fund Balance						
095-9800-970000	Use of Fund Balance	0	(4,950)	0	(6,800)	(7,950)
97-Use of Fund Balance Totals:		**0**	**(4,950)**	**0**	**(6,800)**	**(7,950)**
98- Use of Fund Balance Totals:		**0**	**(4,950)**	**0**	**(6,800)**	**(7,950)**
095- PEG CAPITAL FEES Totals:		**36,903**	**37,050**	**13,456**	**33,200**	**32,050**

2026-27 Budget - Treasury Eq. Sharing Fd Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
152 - Treasury Equitable Sharing Fund						
Revenue						
Interest Revenues						
152-361000	Pooled Cash Interest Earnings	369	200	320	700	0
152-361002	Investment Pools Interest Earnings	0	0	0	0	500
Interest Revenues Totals:		**369**	**200**	**320**	**700**	**500**
Other Revenues						
152-366000	Forfeited Funds	37,752	0	1,060	18,144	0
Other Revenues Totals:		**37,752**	**0**	**1,060**	**18,144**	**0**
Revenue Totals:		**38,121**	**200**	**1,380**	**18,844**	**500**
Treasury Equitable Sharing Fund Totals:		**38,121**	**200**	**1,380**	**18,844**	**500**

2026-27 Budget -Treasury Eq. Sharing Fd Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
152 - Treasury Equitable Sharing Fund						
90 - Non Departmental						
61 - General Supplies						
152-9000-613000	Operating Supplies	0	0	0	0	10,000
61 - General Supplies Totals:		**0**	**0**	**0**	**0**	**10,000**
90 - Non Departmental Totals:		**0**	**0**	**0**	**0**	**10,000**
98 - Use of Fund Balance						
97 - Use of Fund Balance						
152-9800-970000	Use of Fund Balance	0	0	0	0	(9,500)
97 - Use of Fund Balance Totals:		**0**	**0**	**0**	**0**	**(9,500)**
98 - Use of Fund Balance Totals:		**0**	**0**	**0**	**0**	**(9,500)**
152 - Treasury Equitable Sharing Fund Totals:		**0**	**0**	**0**	**0**	**500**

DEBT

SERVICE

FUNDS

2026-27 Budget - Utility Bond Res. Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
040- RESERVE FUND-UTILITY BDS						
Revenue						
Interest Revenues						
040-361000	Pooled Cash Interest Earnings	81	0	43	2,000	500
040-361002	Investment Pools Interest Earnings	234,008	200,000	125,213	240,000	200,000
Interest Revenues Totals:		**234,088**	**200,000**	**125,256**	**242,000**	**200,500**
Intragovernmental Trnsfrs						
040-391020	Transfers from Utility Fund	1,900,000	0	0	0	0
040-391025	Transfers from Sewer Rate Stabilizat	0	1,900,000	0	1,900,000	0
Intragovernmental Trnsfrs Totals:		**1,900,000**	**1,900,000**	**0**	**1,900,000**	**0**
Revenue Totals:		**2,134,088**	**2,100,000**	**125,256**	**2,142,000**	**200,500**
RESERVE FUND-UTILITY BDS Totals:		**2,134,088**	**2,100,000**	**125,256**	**2,142,000**	**200,500**

2026-27 Budget - Utility I&S Fund Revenues

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
041- UTILITY I & S FUND						
Revenue						
Charges for Services						
041-341004	Reimb from SEDC- Bond	497,714	500,714	0	500,714	497,714
Charges for Services Totals:		**497,714**	**500,714**	**0**	**500,714**	**497,714**
Interest Revenues						
041-361002	Investment Pools Interest Earnings	700,605	500,000	237,710	360,000	300,000
041-361003	Treasuries Interest Earnings	0	0	0	(100)	0
041-361020	Interest Revenues/ Restricted Cash	(29)	0	(37)	0	0
Interest Revenues Totals:		**700,576**	**500,000**	**237,673**	**359,900**	**300,000**
Intragovernmental Trnsfrs						
041-391020	Transfers from Utility Fund	8,366,285	5,689,261	2,844,630	5,689,281	7,062,914
041-391024	Transfers from Water Rate Stabilizat	0	1,608,166	0	1,608,166	3,819,152
041-391025	Transfers from Sewer Rate Stabilizat	4,853,672	4,824,497	0	4,824,497	13,357,897
Intragovernmental Trnsfrs Totals:		**13,219,957**	**12,121,924**	**2,844,630**	**12,121,944**	**24,239,963**
Long-Term Debt Proceeds						
041-393000	Bond Proceeds	0	0	0	0	0
Long-Term Debt Proceeds Totals:		**0**	**0**	**0**	**0**	**0**
Revenue Totals:		**14,418,248**	**13,122,638**	**3,082,304**	**12,982,558**	**25,037,677**
UTILITY I & 5 FUND Totals:		**14,418,248**	**13,122,638**	**3,082,304**	**12,982,558**	**25,037,677**

2026-27 Budget - Utility I&S Fund Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
041 - UTILITY I & S FUND						
92- Debt Service						
90 - Principal Payments						
041-9200-901000	2023 TWDB - CWSRF Utility Rev	0	1,610,000	1,610,000	1,610,000	1,765,000
041-9200-902000	2024 Certificates of Obligation	0	860,000	0	860,000	860,000
041-9200-902200	2025 Certificates of Obligation	0	335,000	0	335,000	335,000
041-9200-903000	2023 General Obligation Refunding	0	285,000	0	285,000	500,000
041-9200-904000	2026 Certificates of Obligation	0	0	0	0	265,000
041-9200-905200	2022 Certificates of Obligation	0	100,000	0	100,000	100,000
041-9200-905700	2022A Certificates of Obligation - I	0	280,000	0	280,000	285,000
041-9200-908400	2015 General Obl RefBds	0	345,000	0	345,000	0
041-9200-908500	2016 Utility Syst Rev Bonds	0	245,000	245,000	245,000	200,000
041-9200-908700	2017 Utility Revenue Bonds	0	435,000	435,000	435,000	455,000
041-9200-909100	2018 Utility Revenue Bonds	0	350,000	350,000	350,000	355,000
041-9200-909300	2019 General Obilgation Refunding	0	645,000	645,000	645,000	890,000
041-9200-909600	2020 Utility Revenue Bonds	0	245,000	245,000	245,000	240,000
041-9200-909900	2021 TWDB - CWSRF Utility Rev	0	200,000	200,000	200,000	200,000
90 - Principal Payments Totals:		**0**	**5,935,000**	**3,730,000**	**5,935,000**	**6,450,000**
91 - Interest Payments						
041-9200-911000	2023 TWDB - CWSRF Utility Rev	4,500,164	4,477,967	2,244,940	4,477,967	4,453,345
041-9200-912000	2024 Certificates of Obligation	4,282,112	4,246,863	2,123,431	4,246,863	4,203,863
041-9200-912200	2025 Certificates of Obligation	3,626,813	5,777,225	2,888,612	5,777,225	5,760,475
041-9200-913000	2023 General Obligation Refunding	772,000	760,500	380,250	760,500	746,250
041-9200-914000	2026 Certificates of Obligation	0	0	0	772,061	1,674,350
041-9200-915200	2022 Certificates of Obligation	505,756	501,756	250,878	501,756	497,757
041-9200-915700	2022A Certificates of Obligation - I	3,096,812	3,083,313	1,541,656	3,083,313	3,069,313
041-9200-918400	2015 General Obl Ref Bds	33,750	17,250	8,625	17,250	0
041-9200-918500	2016 Utility Syst Rev Bonds	117,608	105,608	55,866	105,608	95,483
041-9200-918700	2017 Utility Revenue Bonds	245,862	233,038	119,781	233,038	218,550
041-9200-919100	2018 Utility Revenue Bonds	334,218	316,718	162,734	316,718	299,093
041-9200-919300	2019 General Obligation Refunding	276,400	250,400	131,650	250,400	215,250
041-9200-919600	2020 Utility Revenue Bonds	105,425	93,175	49,650	93,175	81,050
041-9200-919800	2021 Certificates of Obligation	0	0	0	216,481	0
041-9200-919900	2021 TWDB - CWSRF Utility Rev	218,081	216,481	108,640	0	214,881
91 - Interest Payments Totals:		**18,115,003**	**20,080,294**	**10,066,715**	**20,852,355**	**21,529,660**
92- Fiscal Agent Fees						
041-9200-920000	Fiscal Agent Fees	5,230	8,000	2,600	8,000	8,000
92- Fiscal Agent Fees Totals:		**5,230**	**8,000**	**2,600**	**8,000**	**8,000**
92-Debt Service Totals:		**18,120,233**	**26,023,294**	**13,799,315**	**26,795,355**	**27,987,660**
98- Use of Fund Balance						
96 - Use of Retained Earnings						
041-9800-960000	Use of Retained Earnings	0	(12,900,656)	0	(13,812,797)	(3,242,479)
96 - Use of Retained Earnings Totals:		**0**	**(12,900,656)**	0	**(13,812,797)**	**(3,242,479)**
98- Use of Fund Balance Totals:		0	**(12,900,656)**	0	**(13,812,797)**	**(3,242,479)**
041 - UTILITY I & S FUND Totals:		**18,120,233**	**13,122,638**	**13,799,315**	**12,982,558**	**24,745,181**

2026-27 Budget - General I&S Fund Revenues

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
042 - GENERAL I & S FUND						
Revenue						
Interest Revenues						
042-361002	Investment Pools Interest Earnings	279,932	100,000	103,766	230,000	110,000
042-361020	Interest Revenues/ Restricted Cash	(85)	0	(191)	(250)	0
Interest Revenues Totals:		**279,847**	**100,000**	**103,575**	**229,750**	**110,000**
Intragovernmental Trnsfrs						
042-391005	Transfers from Golf Capital Project F	0	0	0	0	200,000
042-391010	Transfers from General Fund	9,366,756	9,629,035	9,452,708	9,778,300	9,945,795
042-391043	Transfers from Stormwater Drainag	0	0	0	0	888,414
042-391094	Transfers from CVB/Destination Seg	23,391	23,252	0	23,252	23,112
042-391181	Transfers from Roadway Impact Fur	0	1,899,837	0	1,899,837	2,496,216
Intragovernmental Trnsfrs Totals:		**9,390,147**	**11,552,124**	**9,452,708**	**11,701,389**	**13,553,537**
Revenue Totals:		**9,669,994**	**11,652,124**	**9,556,282**	**11,931,139**	**13,663,537**
GENERAL I & S FUND Totals:		**9,669,994**	**11,652,124**	**9,556,282**	**11,931,139**	**13,663,537**

2026-27 Budget - General I&S Fund Expenses

SEGUIN TEXAS
It's real.

		FY2025 Actual	FY2026 Budget	FY2026 03/31/26	FY2026 Estimates	FY2027 Budget
042 - GENERAL I & S FUND						
92- Debt Service						
90- Principal Payments						
042-9200-902000	2024 Certificates of Obligation	130,000	130,000	0	130,000	125,000
042-9200-902200	2025 Certificates of Obligation	0	75,000	0	75,000	0
042-9200-902600	2026 Tax Notes	0	0	0	1,111	0
042-9200-903000	2023 General Obligation Refunding	205,000	225,000	0	225,000	410,000
042-9200-904000	2026 Certificates of Oblilgation	0	0	0	0	100,000
042-9200-905000	2021 General Obligation Refunding	110,000	110,000	0	110,000	180,000
042-9200-905200	2022 Certificates of Obligation	110,000	110,000	0	110,000	150,000
042-9200-905400	2014 Gen Obl Ref Bds	1,170,000	1,150,000	0	1,150,000	0
042-9200-905700	2022A Certificates of Obligation	135,000	135,000	0	135,000	135,000
042-9200-907600	2013 Certificates of Obi	150,000	175,000	0	175,000	200,000
042-9200-908200	2016A Certificates of Obligation	300,000	290,000	0	290,000	225,000
042-9200-908400	2015 General Obl Ref Bds	890,000	1,000,000	0	1,000,000	1,890,000
042-9200-908600	2016 Certificates of Obi	150,000	150,000	0	150,000	150,000
042-9200-909000	2018 Certificates of Obligation	200,000	200,000	0	200,000	210,000
042-9200-909300	2019 General Obilgation Refunding	75,000	80,000	80,000	80,000	240,000
042-9200-909700	2020 Certificates of Obligation	203,760	203,760	0	203,760	212,250
042-9200-909800	2021 Certificates of Obligation	240,000	250,000	0	250,000	265,000
90- Principal Payments Totals:		**4,068,760**	**4,283,760**	**80,000**	**4,284,871**	**4,492,250**
91- Interest Payments						
042-9200-912000	2024 Certificates of Obligation	1,211,750	1,205,250	602,625	1,205,250	1,198,750
042-9200-912200	2025 Certificates of Obligation	1,337,198	2,130,050	1,065,025	2,130,050	2,101,800
042-9200-912600	2026 Tax Notes	0	0	0	1,111	0
042-9200-913000	2023 General Obligation Refunding	710,750	700,500	350,250	700,500	689,250
042-9200-914000	2026 Certificates of Obligation	0	0	0	924,142	2,004,163
042-9200-915000	2021 General Obligation Refunding	11,050	9,950	4,975	9,950	8,850
042-9200-915200	2022 Certificates of Obligation	200,875	196,475	98,238	196,475	192,075
042-9200-915400	2014 Gen Obl Ref Bds	55,075	28,750	14,375	28,750	0
042-9200-915700	2022A Certificates of Obligation	999,550	992,800	496,400	992,800	986,050
042-9200-917600	2013 Certificates of Obl	19,556	15,525	7,740	15,525	10,800
042-9200-918200	2016A Certifciates of Obligation	307,319	291,569	145,784	291,569	276,344
042-9200-918400	2015 General Obl Ref Bds	209,550	165,050	82,525	165,050	115,050
042-9200-918600	2016 Certificates of Obi	388,650	382,650	191,325	382,650	376,650
042-9200-919000	2018 Certificates of Obligation	200,800	194,800	97,400	194,800	184,800
042-9200-919300	2019 General Obligation Refunding	399,950	396,850	199,225	396,850	389,250
042-9200-919700	2020 Certificates of Obligation	268,082	257,894	128,947	257,894	247,707
042-9200-919800	2021 Certificates of Obligation	304,250	292,250	146,125	292,250	279,750
91-Interest Payments Totals:		**6,624,405**	**7,260,363**	**3,630,959**	**8,185,616**	**9,061,289**
92-Fiscal Agent Fees						
042-9200-920000	Fiscal Agent Fees	4,222	10,000	2,550	10,000	10,000
92- Fiscal Agent Fees Totals:		**4,222**	**10,000**	**2,550**	**10,000**	**10,000**
92- Debt Service Totals:		**10,697,388**	**11,554,123**	**3,713,509**	**12,480,487**	**13,563,539**
98- Use of Fund Balance						
97-Use of Fund Balance						
042-9800-970000	Use of Fund Balance	0	0	0	(549,348)	0
97 - Use of Fund Balance Totals:		**0**	0	**0**	**(549,348)**	**0**
98 - Use of Fund Balance Totals:		0	**0**	**0**	**(549,348)**	**0**
042 - GENERAL I & S FUND Totals:		**10,697,388**	**11,554,123**	**3,713,509**	**11,931,139**	**13,563,539**

DEBT

SERVICE

SCHEDULES

GENERAL OBLIGATION

TOTAL DEBT SERVICE PAYMENTS

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	BONDS OUTSTANDING
			BEGINNING BALANCE	195,760,000.00
2027	4,605,000.00	9,129,843.75	13,734,843.75	191,155,000.00
2028	4,765,000.00	8,951,881.25	13,716,881.25	186,390,000.00
2029	5,025,000.00	8,714,031.25	13,739,031.25	181,365,000.00
2030	5,325,000.00	8,476,268.75	13,801,268.75	176,040,000.00
2031	5,610,000.00	8,225,968.75	13,835,968.75	170,430,000.00
2032	5,750,000.00	8,036,568.75	13,786,568.75	164,680,000.00
2033	6,055,000.00	7,776,831.25	13,831,831.25	158,625,000.00
2034	6,365,000.00	7,499,500.01	13,864,500.01	152,260,000.00
2035	6,635,000.00	7,209,637.51	13,844,637.51	145,625,000.00
2036	6,870,000.00	6,987,668.76	13,857,668.76	138,755,000.00
2037	7,165,000.00	6,713,425.00	13,878,425.00	131,590,000.00
2038	7,350,000.00	6,437,387.50	13,787,387.50	124,240,000.00
2039	7,485,000.00	6,170,450.00	13,655,450.00	116,755,000.00
2040	7,700,000.00	5,878,275.00	13,578,275.00	109,055,000.00
2041	7,935,000.00	5,573,862.50	13,508,862.50	101,120,000.00
2042	8,155,000.00	5,217,575.00	13,372,575.00	92,965,000.00
2043	8,105,000.00	4,846,337.50	12,951,337.50	84,860,000.00
2044	8,205,000.00	4,440,337.50	12,645,337.50	76,655,000.00
2045	8,905,000.00	4,028,987.50	12,933,987.50	67,750,000.00
2046	9,300,000.00	3,585,075.00	12,885,075.00	58,450,000.00
2047	9,540,000.00	3,120,437.50	12,660,437.50	48,910,000.00
2048	9,995,000.00	2,611,337.50	12,606,337.50	38,915,000.00
2049	10,355,000.00	4,242,981.25	14,597,981.25	28,560,000.00
2050	10,610,000.00	1,516,100.00	12,126,100.00	17,950,000.00
2051	9,025,000.00	942,375.00	9,967,375.00	8,925,000.00
2052	8,925,000.00	468,562.50	9,393,562.50	0.00

CERTIFICATES OF OBLIGATION
SERIES 2013

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	400,000.00
2027	200,000.00	10,800.00	210,800.00	200,000.00
2028	200,000.00	5,400.00	205,400.00	0.00

Principal 9/1
Interest 3/1 & 9/1

GENERAL OBLIGATION REFUNDING
SERIES 2015

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	3,835,000.00
2027	1,890,000.00	115,050.00	2,005,050.00	1,945,000.00
2028	1,945,000.00	58,350.00	2,003,350.00	0.00

Principal 9/1
Interest 3/1 & 9/1

CERTIFICATES OF OBLIGATION
SERIES 2016

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	10,775,000.00
2027	150,000.00	376,650.00	526,650.00	10,625,000.00
2028	150,000.00	370,650.00	520,650.00	10,475,000.00
2029	250,000.00	364,650.00	614,650.00	10,225,000.00
2030	250,000.00	354,650.00	604,650.00	9,975,000.00
2031	250,000.00	344,650.00	594,650.00	9,725,000.00
2032	430,000.00	334,650.00	764,650.00	9,295,000.00
2033	350,000.00	321,750.00	671,750.00	8,945,000.00
2034	350,000.00	311,250.00	661,250.00	8,595,000.00
2035	4,305,000.00	300,750.00	4,605,750.00	4,290,000.00
2036	4,290,000.00	171,600.00	4,461,600.00	0.00

Principal 9/1
Interest 3/1 & 9/1

CERTIFICATES OF OBLIGATION
SERIES 2016A

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	6,945,000.00
2027	225,000.00	276,343.75	501,343.75	6,720,000.00
2028	230,000.00	264,531.25	494,531.25	6,490,000.00
2029	245,000.00	252,456.25	497,456.25	6,245,000.00
2030	250,000.00	239,593.75	489,593.75	5,995,000.00
2031	260,000.00	226,468.75	486,468.75	5,735,000.00
2032	285,000.00	212,818.75	497,818.75	5,450,000.00
2033	300,000.00	202,843.75	502,843.75	5,150,000.00
2034	300,000.00	192,343.75	492,343.75	4,850,000.00
2035	325,000.00	181,468.75	506,468.75	4,525,000.00
2036	325,000.00	169,687.50	494,687.50	4,200,000.00
2037	4,200,000.00	157,500.00	4,357,500.00	0.00

Principal 9/1
Interest 3/1 & 9/1

CERTIFICATES OF OBLIGATION
Series 2018

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	4,850,000.00
2027	210,000.00	184,800.00	394,800.00	4,640,000.00
2028	225,000.00	174,300.00	399,300.00	4,415,000.00
2029	235,000.00	163,050.00	398,050.00	4,180,000.00
2030	250,000.00	151,300.00	401,300.00	3,930,000.00
2031	250,000.00	141,300.00	391,300.00	3,680,000.00
2032	250,000.00	131,300.00	381,300.00	3,430,000.00
2033	250,000.00	121,300.00	371,300.00	3,180,000.00
2034	250,000.00	111,300.00	361,300.00	2,930,000.00
2035	500,000.00	101,300.00	601,300.00	2,430,000.00
2036	500,000.00	84,425.00	584,425.00	1,930,000.00
2037	500,000.00	67,550.00	567,550.00	1,430,000.00
2038	1,430,000.00	50,050.00	1,480,050.00	0.00

Principal 9/1
Interest 3/1 & 9/1

GENERAL OBLIGATION REFUNDING
Series 2019

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	7,905,000.00
2027	240,000.00	389,250.00	629,250.00	7,665,000.00
2028	230,000.00	377,500.00	607,500.00	7,435,000.00
2029	2,375,000.00	312,375.00	2,687,375.00	5,060,000.00
2030	2,475,000.00	191,125.00	2,666,125.00	2,585,000.00
2031	2,585,000.00	64,625.00	2,649,625.00	0.00

Principal 3/1
Interest 3/1 & 9/1

CERTIFICATES OF OBLIGATION
Series 2020

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	7,770,000.00
2027	250,000.00	291,762.50	541,762.50	7,520,000.00
2028	250,000.00	279,262.50	529,262.50	7,270,000.00
2029	260,000.00	266,762.50	526,762.50	7,010,000.00
2030	275,000.00	257,662.50	532,662.50	6,735,000.00
2031	300,000.00	248,037.50	548,037.50	6,435,000.00
2032	210,000.00	237,537.50	447,537.50	6,225,000.00
2033	225,000.00	229,925.00	454,925.00	6,000,000.00
2034	250,000.00	221,768.76	471,768.76	5,750,000.00
2035	250,000.00	212,706.26	462,706.26	5,500,000.00
2036	265,000.00	203,643.76	468,643.76	5,235,000.00
2037	650,000.00	194,037.50	844,037.50	4,585,000.00
2038	1,170,000.00	170,475.00	1,340,475.00	3,415,000.00
2039	1,765,000.00	128,062.50	1,893,062.50	1,650,000.00
2040	1,650,000.00	61,875.00	1,711,875.00	0.00

Principal 9/1
Interest 3/1 & 9/1

CERTIFICATES OF OBLIGATION
Series 2021

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	10,035,000.00
2027	265,000.00	279,750.00	544,750.00	9,770,000.00
2028	285,000.00	266,500.00	551,500.00	9,485,000.00
2029	300,000.00	252,250.00	552,250.00	9,185,000.00
2030	305,000.00	237,250.00	542,250.00	8,880,000.00
2031	305,000.00	222,000.00	527,000.00	8,575,000.00
2032	320,000.00	214,375.00	534,375.00	8,255,000.00
2033	265,000.00	206,375.00	471,375.00	7,990,000.00
2034	265,000.00	199,750.00	464,750.00	7,725,000.00
2035	290,000.00	193,125.00	483,125.00	7,435,000.00
2036	285,000.00	185,875.00	470,875.00	7,150,000.00
2037	435,000.00	178,750.00	613,750.00	6,715,000.00
2038	2,235,000.00	167,875.00	2,402,875.00	4,480,000.00
2039	2,240,000.00	112,000.00	2,352,000.00	2,240,000.00
2040	2,240,000.00	56,000.00	2,296,000.00	0.00

Principal 9/1
Interest 3/1 & 9/1

GENERAL OBLIGATION REFUNDING
SERIES 2021

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	885,000.00
2027	180,000.00	8,850.00	188,850.00	705,000.00
2028	200,000.00	7,050.00	207,050.00	505,000.00
2029	170,000.00	5,050.00	175,050.00	335,000.00
2030	170,000.00	3,350.00	173,350.00	165,000.00
2031	165,000.00	1,650.00	166,650.00	0.00

Principal 9/1
Interest 3/1 & 9/1

CERTIFICATES OF OBLIGATION
SERIES 2022

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	5,830,000.00
2027	150,000.00	192,075.00	342,075.00	5,680,000.00
2028	160,000.00	186,075.00	346,075.00	5,520,000.00
2029	170,000.00	179,675.00	349,675.00	5,350,000.00
2030	170,000.00	174,575.00	344,575.00	5,180,000.00
2031	170,000.00	169,475.00	339,475.00	5,010,000.00
2032	150,000.00	164,375.00	314,375.00	4,860,000.00
2033	170,000.00	158,375.00	328,375.00	4,690,000.00
2034	170,000.00	151,575.00	321,575.00	4,520,000.00
2035	170,000.00	144,775.00	314,775.00	4,350,000.00
2036	170,000.00	139,675.00	309,675.00	4,180,000.00
2037	170,000.00	134,575.00	304,575.00	4,010,000.00
2038	170,000.00	129,475.00	299,475.00	3,840,000.00
2039	170,000.00	124,375.00	294,375.00	3,670,000.00
2040	170,000.00	119,062.50	289,062.50	3,500,000.00
2041	1,800,000.00	113,750.00	1,913,750.00	1,700,000.00
2042	1,700,000.00	55,250.00	1,755,250.00	0.00

Principal 9/1
Interest 3/1 & 9/1

CERTIFICATES OF OBLIGATION
SERIES 2022A

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	21,805,000.00
2027	135,000.00	986,050.00	1,121,050.00	21,670,000.00
2028	140,000.00	979,300.00	1,119,300.00	21,530,000.00
2029	140,000.00	972,300.00	1,112,300.00	21,390,000.00
2030	200,000.00	965,300.00	1,165,300.00	21,190,000.00
2031	240,000.00	955,300.00	1,195,300.00	20,950,000.00
2032	290,000.00	943,300.00	1,233,300.00	20,660,000.00
2033	355,000.00	928,800.00	1,283,800.00	20,305,000.00
2034	380,000.00	911,050.00	1,291,050.00	19,925,000.00
2035	490,000.00	892,050.00	1,382,050.00	19,435,000.00
2036	540,000.00	867,550.00	1,407,550.00	18,895,000.00
2037	540,000.00	840,550.00	1,380,550.00	18,355,000.00
2038	1,040,000.00	813,550.00	1,853,550.00	17,315,000.00
2039	1,030,000.00	766,750.00	1,796,750.00	16,285,000.00
2040	1,020,000.00	720,400.00	1,740,400.00	15,265,000.00
2041	2,650,000.00	674,500.00	3,324,500.00	12,615,000.00
2042	2,580,000.00	555,250.00	3,135,250.00	10,035,000.00
2043	2,550,000.00	439,150.00	2,989,150.00	7,485,000.00
2044	2,515,000.00	324,400.00	2,839,400.00	4,970,000.00
2045	2,480,000.00	211,225.00	2,691,225.00	2,490,000.00
2046	2,490,000.00	105,825.00	2,595,825.00	0.00

Principal 9/1
Interest 3/1 & 9/1

GENERAL OBLIGATION REFUNDING BONDS
SERIES 2023

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	13,785,000.00
2027	410,000.00	689,250.00	1,099,250.00	13,375,000.00
2028	450,000.00	668,750.00	1,118,750.00	12,925,000.00
2029	535,000.00	646,250.00	1,181,250.00	12,390,000.00
2030	600,000.00	619,500.00	1,219,500.00	11,790,000.00
2031	670,000.00	589,500.00	1,259,500.00	11,120,000.00
2032	3,460,000.00	556,000.00	4,016,000.00	7,660,000.00
2033	3,725,000.00	383,000.00	4,108,000.00	3,935,000.00
2034	3,935,000.00	196,750.00	4,131,750.00	0.00

Principal 9/1
Interest 3/1 & 9/1

GENERAL OBLIGATION BONDS
SERIES 2024

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	23,975,000.00
2027	125,000.00	1,198,750.00	1,323,750.00	23,850,000.00
2028	125,000.00	1,192,500.00	1,317,500.00	23,725,000.00
2029	135,000.00	1,186,250.00	1,321,250.00	23,590,000.00
2030	145,000.00	1,179,500.00	1,324,500.00	23,445,000.00
2031	170,000.00	1,172,250.00	1,342,250.00	23,275,000.00
2032	190,000.00	1,163,750.00	1,353,750.00	23,085,000.00
2033	240,000.00	1,154,250.00	1,394,250.00	22,845,000.00
2034	270,000.00	1,142,250.00	1,412,250.00	22,575,000.00
2035	130,000.00	1,131,750.00	1,261,750.00	22,445,000.00
2036	305,000.00	1,122,250.00	1,427,250.00	22,140,000.00
2037	400,000.00	1,107,000.00	1,507,000.00	21,740,000.00
2038	945,000.00	1,087,000.00	2,032,000.00	20,795,000.00
2039	1,185,000.00	1,039,750.00	2,224,750.00	19,610,000.00
2040	1,525,000.00	980,500.00	2,505,500.00	18,085,000.00
2041	2,400,000.00	904,250.00	3,304,250.00	15,685,000.00
2042	2,295,000.00	784,250.00	3,079,250.00	13,390,000.00
2043	2,280,000.00	669,500.00	2,949,500.00	11,110,000.00
2044	2,260,000.00	555,500.00	2,815,500.00	8,850,000.00
2045	2,245,000.00	443,100.00	2,688,100.00	6,605,000.00
2046	2,225,000.00	330,250.00	2,555,250.00	4,380,000.00
2047	2,200,000.00	219,000.00	2,419,000.00	2,180,000.00
2048	2,180,000.00	109,000.00	2,289,000.00	0.00

Principal 9/1
Interest 3/1 & 9/1

GENERAL OBLIGATION BONDS
SERIES 2025

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	38,740,000.00
2027	75,000.00	2,126,300.00	2,201,300.00	38,665,000.00
2028	75,000.00	2,122,550.00	2,197,550.00	38,590,000.00
2029	110,000.00	2,118,800.00	2,228,800.00	38,480,000.00
2030	135,000.00	2,113,300.00	2,248,300.00	38,345,000.00
2031	145,000.00	2,106,550.00	2,251,550.00	38,200,000.00
2032	65,000.00	2,099,300.00	2,164,300.00	38,135,000.00
2033	75,000.00	2,096,050.00	2,171,050.00	38,060,000.00
2034	95,000.00	2,092,300.00	2,187,300.00	37,965,000.00
2035	55,000.00	2,087,550.00	2,142,550.00	37,910,000.00
2036	50,000.00	2,084,800.00	2,134,800.00	37,860,000.00
2037	130,000.00	2,082,300.00	2,212,300.00	37,730,000.00
2038	220,000.00	2,075,150.00	2,295,150.00	37,510,000.00
2039	635,000.00	2,063,050.00	2,698,050.00	36,875,000.00
2040	635,000.00	2,028,125.00	2,663,125.00	36,240,000.00
2041	630,000.00	1,993,200.00	2,623,200.00	35,610,000.00
2042	875,000.00	1,958,550.00	2,833,550.00	34,735,000.00
2043	2,125,000.00	1,910,425.00	4,035,425.00	32,610,000.00
2044	2,280,000.00	1,793,550.00	4,073,550.00	30,330,000.00
2045	2,485,000.00	1,668,150.00	4,153,150.00	27,845,000.00
2046	2,740,000.00	1,531,475.00	4,271,475.00	25,105,000.00
2047	5,500,000.00	1,380,775.00	6,880,775.00	19,605,000.00
2048	5,730,000.00	1,078,275.00	6,808,275.00	13,875,000.00
2049	7,195,000.00	763,125.00	7,958,125.00	6,680,000.00
2050	6,680,000.00	367,400.00	7,047,400.00	0.00

Principal 9/1
Interest 3/1 & 9/1

COMB TAX & CERTIFICATES OF OBLIGATION
SERIES 2026

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	38,225,000.00
2027	100,000.00	2,004,162.50	2,104,162.50	38,125,000.00
2028	100,000.00	1,999,162.50	2,099,162.50	38,025,000.00
2029	100,000.00	1,994,162.50	2,094,162.50	37,925,000.00
2030	100,000.00	1,989,162.50	2,089,162.50	37,825,000.00
2031	100,000.00	1,984,162.50	2,084,162.50	37,725,000.00
2032	100,000.00	1,979,162.50	2,079,162.50	37,625,000.00
2033	100,000.00	1,974,162.50	2,074,162.50	37,525,000.00
2034	100,000.00	1,969,162.50	2,069,162.50	37,425,000.00
2035	120,000.00	1,964,162.50	2,084,162.50	37,305,000.00
2036	140,000.00	1,958,162.50	2,098,162.50	37,165,000.00
2037	140,000.00	1,951,162.50	2,091,162.50	37,025,000.00
2038	140,000.00	1,943,812.50	2,083,812.50	36,885,000.00
2039	460,000.00	1,936,462.50	2,396,462.50	36,425,000.00
2040	460,000.00	1,912,312.50	2,372,312.50	35,965,000.00
2041	455,000.00	1,888,162.50	2,343,162.50	35,510,000.00
2042	705,000.00	1,864,275.00	2,569,275.00	34,805,000.00
2043	1,150,000.00	1,827,262.50	2,977,262.50	33,655,000.00
2044	1,150,000.00	1,766,887.50	2,916,887.50	32,505,000.00
2045	1,695,000.00	1,706,512.50	3,401,512.50	30,810,000.00
2046	1,845,000.00	1,617,525.00	3,462,525.00	28,965,000.00
2047	1,840,000.00	1,520,662.50	3,360,662.50	27,125,000.00
2048	2,085,000.00	1,424,062.50	3,509,062.50	25,040,000.00
2049	3,160,000.00	1,314,600.00	4,474,600.00	21,880,000.00
2050	3,930,000.00	1,148,700.00	5,078,700.00	17,950,000.00
2051	9,025,000.00	942,375.00	9,967,375.00	8,925,000.00
2052	8,925,000.00	468,562.50	9,393,562.50	0.00

Principal 9/1
Interest 3/1 & 9/1

UTILITY REVENUE BONDS

TOTAL DEBT SERVICE PAYMENTS

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	BONDS OUTSTANDING
			BEGINNING BALANCE	392,935,000.00
2027	5,850,000.00	14,094,832.26	19,944,832.26	387,085,000.00
2028	6,310,000.00	13,880,146.26	20,190,146.26	380,775,000.00
2029	6,765,000.00	13,655,926.26	20,420,926.26	374,010,000.00
2030	7,240,000.00	13,424,530.76	20,664,530.76	366,770,000.00
2031	7,545,000.00	13,183,077.26	20,728,077.26	359,225,000.00
2032	7,395,000.00	12,967,158.51	20,362,158.51	351,830,000.00
2033	7,905,000.00	12,729,905.51	20,634,905.51	343,925,000.00
2034	8,270,000.00	12,475,154.39	20,745,154.39	335,655,000.00
2035	8,635,000.00	12,200,859.39	20,835,859.39	327,020,000.00
2036	9,055,000.00	11,907,960.01	20,962,960.01	317,965,000.00
2037	9,590,000.00	11,594,110.01	21,184,110.01	308,375,000.00
2038	12,200,000.00	11,220,285.01	23,420,285.01	296,175,000.00
2039	12,395,000.00	10,826,324.76	23,221,324.76	283,780,000.00
2040	12,705,000.00	10,463,209.25	23,168,209.25	271,075,000.00
2041	12,990,000.00	10,086,213.00	23,076,213.00	258,085,000.00
2042	13,265,000.00	9,696,152.00	22,961,152.00	244,820,000.00
2043	13,410,000.00	9,300,820.75	22,710,820.75	231,410,000.00
2044	13,710,000.00	8,877,163.00	22,587,163.00	217,700,000.00
2045	13,820,000.00	8,442,404.50	22,262,404.50	203,880,000.00
2046	14,305,000.00	8,005,117.50	22,310,117.50	189,575,000.00
2047	14,705,000.00	7,542,868.50	22,247,868.50	174,870,000.00
2048	14,620,000.00	7,064,122.00	21,684,122.00	160,250,000.00
2049	15,160,000.00	6,588,539.50	21,748,539.50	145,090,000.00
2050	15,640,000.00	6,091,753.00	21,731,753.00	129,450,000.00
2051	16,560,000.00	5,094,942.00	21,654,942.00	112,890,000.00
2052	16,390,000.00	5,048,467.50	21,438,467.50	96,500,000.00
2053	17,305,000.00	4,516,200.00	21,821,200.00	79,195,000.00
2054	15,595,000.00	4,065,237.50	19,660,237.50	63,600,000.00
2055	16,065,000.00	3,339,000.00	19,404,000.00	47,535,000.00
2056	16,960,000.00	2,495,587.50	19,455,587.50	30,575,000.00
2057	17,740,000.00	1,605,187.50	19,345,187.50	12,835,000.00
2058	12,835,000.00	673,837.50	13,508,837.50	0.00

UTILITY REVENUE BONDS
SERIES 2016

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	3,025,000.00
2027	200,000.00	95,482.50	295,482.50	2,825,000.00
2028	215,000.00	87,182.50	302,182.50	2,610,000.00
2029	225,000.00	78,382.50	303,382.50	2,385,000.00
2030	230,000.00	70,432.50	300,432.50	2,155,000.00
2031	235,000.00	63,457.50	298,457.50	1,920,000.00
2032	295,000.00	55,507.50	350,507.50	1,625,000.00
2033	305,000.00	46,507.50	351,507.50	1,320,000.00
2034	315,000.00	37,010.63	352,010.63	1,005,000.00
2035	325,000.00	27,010.63	352,010.63	680,000.00
2036	335,000.00	16,572.50	351,572.50	345,000.00
2037	345,000.00	5,606.25	350,606.25	0.00

Principal 2/1
Interest 2/1 & 8/1

UTILITY REVENUE BONDS
SERIES 2017

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	6,005,000.00
2027	455,000.00	218,550.00	673,550.00	5,550,000.00
2028	465,000.00	202,450.00	667,450.00	5,085,000.00
2029	485,000.00	185,825.00	670,825.00	4,600,000.00
2030	505,000.00	168,500.00	673,500.00	4,095,000.00
2031	525,000.00	149,818.75	674,818.75	3,570,000.00
2032	555,000.00	129,568.75	684,568.75	3,015,000.00
2033	575,000.00	108,381.25	683,381.25	2,440,000.00
2034	595,000.00	85,700.00	680,700.00	1,845,000.00
2035	620,000.00	61,400.00	681,400.00	1,225,000.00
2036	620,000.00	36,600.00	656,600.00	605,000.00
2037	605,000.00	12,100.00	617,100.00	0.00

Principal 2/1
Interest 2/1 & 8/1

UTILITY REVENUE BONDS
SERIES 2018

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	8,175,000.00
2027	355,000.00	299,092.50	654,092.50	7,820,000.00
2028	365,000.00	281,092.50	646,092.50	7,455,000.00
2029	375,000.00	262,592.50	637,592.50	7,080,000.00
2030	385,000.00	243,592.50	628,592.50	6,695,000.00
2031	405,000.00	227,386.25	632,386.25	6,290,000.00
2032	420,000.00	213,980.00	633,980.00	5,870,000.00
2033	440,000.00	200,005.00	640,005.00	5,430,000.00
2034	460,000.00	185,092.50	645,092.50	4,970,000.00
2035	480,000.00	168,930.00	648,930.00	4,490,000.00
2036	530,000.00	151,255.00	681,255.00	3,960,000.00
2037	580,000.00	131,830.00	711,830.00	3,380,000.00
2038	3,380,000.00	60,840.00	3,440,840.00	0.00

Principal 2/1
Interest 2/1 & 8/1

GENERAL OBLIGATION REFUNDING
(UTILITY PORTION)
SERIES 2019

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	4,750,000.00
2027	890,000.00	215,250.00	1,105,250.00	3,860,000.00
2028	940,000.00	169,500.00	1,109,500.00	2,920,000.00
2029	980,000.00	121,500.00	1,101,500.00	1,940,000.00
2030	975,000.00	72,625.00	1,047,625.00	965,000.00
2031	965,000.00	24,125.00	989,125.00	0.00

Principal 3/1
Interest 3/1 & 9/1

UTILITY REVENUE BONDS
SERIES 2020

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	2,330,000.00
2027	240,000.00	81,050.00	321,050.00	2,090,000.00
2028	190,000.00	70,300.00	260,300.00	1,900,000.00
2029	190,000.00	62,462.50	252,462.50	1,710,000.00
2030	190,000.00	56,287.50	246,287.50	1,520,000.00
2031	190,000.00	49,875.00	239,875.00	1,330,000.00
2032	190,000.00	43,225.00	233,225.00	1,140,000.00
2033	190,000.00	36,575.00	226,575.00	950,000.00
2034	190,000.00	29,925.00	219,925.00	760,000.00
2035	190,000.00	23,275.00	213,275.00	570,000.00
2036	190,000.00	16,625.00	206,625.00	380,000.00
2037	190,000.00	9,975.00	199,975.00	190,000.00
2038	190,000.00	3,325.00	193,325.00	0.00

Principal 2/1
Interest 2/1 & 8/1

UTILITY REVENUE BONDS (TWDC-CWSRF)
SERIES 2021

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	12,415,000.00
2027	200,000.00	214,881.00	414,881.00	12,215,000.00
2028	200,000.00	213,281.00	413,281.00	12,015,000.00
2029	200,000.00	211,681.00	411,681.00	11,815,000.00
2030	200,000.00	210,081.00	410,081.00	11,615,000.00
2031	200,000.00	208,481.00	408,481.00	11,415,000.00
2032	200,000.00	206,881.00	406,881.00	11,215,000.00
2033	200,000.00	205,281.00	405,281.00	11,015,000.00
2034	200,000.00	203,681.00	403,681.00	10,815,000.00
2035	200,000.00	201,901.00	401,901.00	10,615,000.00
2036	200,000.00	199,781.00	399,781.00	10,415,000.00
2037	200,000.00	197,361.00	397,361.00	10,215,000.00
2038	200,000.00	194,681.00	394,681.00	10,015,000.00
2039	730,000.00	187,769.50	917,769.50	9,285,000.00
2040	735,000.00	176,341.25	911,341.25	8,550,000.00
2041	745,000.00	164,092.00	909,092.00	7,805,000.00
2042	750,000.00	151,084.50	901,084.50	7,055,000.00
2043	755,000.00	137,425.75	892,425.75	6,300,000.00
2044	765,000.00	123,098.00	888,098.00	5,535,000.00
2045	770,000.00	108,169.50	878,169.50	4,765,000.00
2046	775,000.00	92,757.50	867,757.50	3,990,000.00
2047	780,000.00	76,896.00	856,896.00	3,210,000.00
2048	795,000.00	60,514.50	855,514.50	2,415,000.00
2049	800,000.00	43,647.00	843,647.00	1,615,000.00
2050	805,000.00	26,433.00	831,433.00	810,000.00
2051	810,000.00	8,869.50	818,869.50	0.00

Principal 2/1
Interest 2/1 & 8/1

CERTIFICATES OF OBLIGATION
SERIES 2022
(UTILITIES PORTION)

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	13,415,000.00
2027	100,000.00	497,756.26	597,756.26	13,315,000.00
2028	100,000.00	493,756.26	593,756.26	13,215,000.00
2029	100,000.00	489,756.26	589,756.26	13,115,000.00
2030	100,000.00	486,756.26	586,756.26	13,015,000.00
2031	100,000.00	483,756.26	583,756.26	12,915,000.00
2032	100,000.00	480,756.26	580,756.26	12,815,000.00
2033	100,000.00	476,756.26	576,756.26	12,715,000.00
2034	100,000.00	472,756.26	572,756.26	12,615,000.00
2035	100,000.00	468,756.26	568,756.26	12,515,000.00
2036	100,000.00	465,756.26	565,756.26	12,415,000.00
2037	100,000.00	462,756.26	562,756.26	12,315,000.00
2038	200,000.00	459,756.26	659,756.26	12,115,000.00
2039	925,000.00	453,756.26	1,378,756.26	11,190,000.00
2040	950,000.00	424,850.00	1,374,850.00	10,240,000.00
2041	950,000.00	395,162.50	1,345,162.50	9,290,000.00
2042	975,000.00	364,287.50	1,339,287.50	8,315,000.00
2043	1,000,000.00	332,600.00	1,332,600.00	7,315,000.00
2044	1,000,000.00	292,600.00	1,292,600.00	6,315,000.00
2045	915,000.00	252,600.00	1,167,600.00	5,400,000.00
2046	900,000.00	216,000.00	1,116,000.00	4,500,000.00
2047	900,000.00	180,000.00	1,080,000.00	3,600,000.00
2048	900,000.00	144,000.00	1,044,000.00	2,700,000.00
2049	900,000.00	108,000.00	1,008,000.00	1,800,000.00
2050	900,000.00	72,000.00	972,000.00	900,000.00
2051	900,000.00	36,000.00	936,000.00	0.00

Principal 3/1
Interest 3/1 & 9/1

CERTIFICATES OF OBLIGATION
SERIES 2022A
(UTILITIES PORTION)

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	64,795,000.00
2027	285,000.00	3,069,312.50	3,354,312.50	64,510,000.00
2028	300,000.00	3,055,062.50	3,355,062.50	64,210,000.00
2029	310,000.00	3,040,062.50	3,350,062.50	63,900,000.00
2030	325,000.00	3,024,562.50	3,349,562.50	63,575,000.00
2031	335,000.00	3,008,312.50	3,343,312.50	63,240,000.00
2032	400,000.00	2,991,562.50	3,391,562.50	62,840,000.00
2033	435,000.00	2,971,562.50	3,406,562.50	62,405,000.00
2034	470,000.00	2,949,812.50	3,419,812.50	61,935,000.00
2035	475,000.00	2,926,312.50	3,401,312.50	61,460,000.00
2036	485,000.00	2,902,562.50	3,387,562.50	60,975,000.00
2037	505,000.00	2,878,312.50	3,383,312.50	60,470,000.00
2038	540,000.00	2,853,062.50	3,393,062.50	59,930,000.00
2039	575,000.00	2,828,762.50	3,403,762.50	59,355,000.00
2040	620,000.00	2,802,887.50	3,422,887.50	58,735,000.00
2041	670,000.00	2,774,987.50	3,444,987.50	58,065,000.00
2042	715,000.00	2,744,837.50	3,459,837.50	57,350,000.00
2043	1,800,000.00	2,712,662.50	4,512,662.50	55,550,000.00
2044	1,895,000.00	2,631,662.50	4,526,662.50	53,655,000.00
2045	1,990,000.00	2,546,387.50	4,536,387.50	51,665,000.00
2046	2,030,000.00	2,461,812.50	4,491,812.50	49,635,000.00
2047	2,265,000.00	2,375,537.50	4,640,537.50	47,370,000.00
2048	2,460,000.00	2,279,275.00	4,739,275.00	44,910,000.00
2049	2,685,000.00	2,174,725.00	4,859,725.00	42,225,000.00
2050	2,705,000.00	2,060,612.50	4,765,612.50	39,520,000.00
2051	2,675,000.00	1,465,650.00	4,140,650.00	36,845,000.00
2052	4,150,000.00	1,831,962.50	5,981,962.50	32,695,000.00
2053	6,090,000.00	1,655,587.50	7,745,587.50	26,605,000.00
2054	6,345,000.00	1,396,762.50	7,741,762.50	20,260,000.00
2055	6,685,000.00	1,063,650.00	7,748,650.00	13,575,000.00
2056	6,970,000.00	712,687.50	7,682,687.50	6,605,000.00
2057	6,605,000.00	346,762.50	6,951,762.50	0.00

Principal 3/1
Interest 3/1 & 9/1

CERTIFICATES OF OBLIGATION
UTILITY REVENUE BONDS (TWDC-CWSRF)
SERIES 2023

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	178,900,000.00
2027	1,765,000.00	4,453,345.00	6,218,345.00	177,135,000.00
2028	2,115,000.00	4,425,409.00	6,540,409.00	175,020,000.00
2029	2,415,000.00	4,392,551.50	6,807,551.50	172,605,000.00
2030	2,715,000.00	4,354,831.00	7,069,831.00	169,890,000.00
2031	3,065,000.00	4,311,752.50	7,376,752.50	166,825,000.00
2032	3,000,000.00	4,265,815.00	7,265,815.00	163,825,000.00
2033	3,330,000.00	4,216,724.50	7,546,724.50	160,495,000.00
2034	3,525,000.00	4,159,564.00	7,684,564.00	156,970,000.00
2035	3,725,000.00	4,092,411.50	7,817,411.50	153,245,000.00
2036	3,975,000.00	4,013,945.25	7,988,945.25	149,270,000.00
2037	4,325,000.00	3,922,306.50	8,247,306.50	144,945,000.00
2038	5,125,000.00	3,811,757.75	8,936,757.75	139,820,000.00
2039	8,450,000.00	3,647,424.00	12,097,424.00	131,370,000.00
2040	8,680,000.00	3,436,268.00	12,116,268.00	122,690,000.00
2041	8,905,000.00	3,215,108.50	12,120,108.50	113,785,000.00
2042	9,100,000.00	2,985,080.00	12,085,080.00	104,685,000.00
2043	8,750,000.00	2,753,520.00	11,503,520.00	95,935,000.00
2044	8,940,000.00	2,520,440.00	11,460,440.00	86,995,000.00
2045	9,000,000.00	2,281,385.00	11,281,385.00	77,995,000.00
2046	9,100,000.00	2,037,935.00	11,137,935.00	68,895,000.00
2047	9,250,000.00	1,788,822.50	11,038,822.50	59,645,000.00
2048	9,300,000.00	1,534,220.00	10,834,220.00	50,345,000.00
2049	9,500,000.00	1,274,305.00	10,774,305.00	40,845,000.00
2050	9,650,000.00	1,008,595.00	10,658,595.00	31,195,000.00
2051	10,500,000.00	727,460.00	11,227,460.00	20,695,000.00
2052	10,695,000.00	430,730.00	11,125,730.00	10,000,000.00
2053	10,000,000.00	140,500.00	10,140,500.00	0.00

Principal 2/1
Interest 2/1 & 8/1

GENERAL OBLIGATION REFUNDING BONDS
SERIES 2023
(UTILITIES PORTION)

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	14,925,000.00
2027	500,000.00	746,250.00	1,246,250.00	14,425,000.00
2028	525,000.00	721,250.00	1,246,250.00	13,900,000.00
2029	555,000.00	695,000.00	1,250,000.00	13,345,000.00
2030	635,000.00	667,250.00	1,302,250.00	12,710,000.00
2031	725,000.00	635,500.00	1,360,500.00	11,985,000.00
2032	1,765,000.00	599,250.00	2,364,250.00	10,220,000.00
2033	1,855,000.00	511,000.00	2,366,000.00	8,365,000.00
2034	1,940,000.00	418,250.00	2,358,250.00	6,425,000.00
2035	2,040,000.00	321,250.00	2,361,250.00	4,385,000.00
2036	2,135,000.00	219,250.00	2,354,250.00	2,250,000.00
2037	2,250,000.00	112,500.00	2,362,500.00	0.00

Principal 3/1
Interest 3/1 & 9/1

GENERAL OBLIGATION BONDS
SERIES 2024
(UTILITY PORTION)

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	84,200,000.00
2027	860,000.00	4,203,862.50	5,063,862.50	83,340,000.00
2028	895,000.00	4,160,862.50	5,055,862.50	82,445,000.00
2029	930,000.00	4,116,112.50	5,046,112.50	81,515,000.00
2030	980,000.00	4,069,612.50	5,049,612.50	80,535,000.00
2031	800,000.00	4,020,612.50	4,820,612.50	79,735,000.00
2032	470,000.00	3,980,612.50	4,450,612.50	79,265,000.00
2033	475,000.00	3,957,112.50	4,432,112.50	78,790,000.00
2034	475,000.00	3,933,362.50	4,408,362.50	78,315,000.00
2035	480,000.00	3,909,612.50	4,389,612.50	77,835,000.00
2036	485,000.00	3,885,612.50	4,370,612.50	77,350,000.00
2037	490,000.00	3,861,362.50	4,351,362.50	76,860,000.00
2038	2,565,000.00	3,836,862.50	6,401,862.50	74,295,000.00
2039	1,715,000.00	3,708,612.50	5,423,612.50	72,580,000.00
2040	1,720,000.00	3,622,862.50	5,342,862.50	70,860,000.00
2041	1,720,000.00	3,536,862.50	5,256,862.50	69,140,000.00
2042	1,725,000.00	3,450,862.50	5,175,862.50	67,415,000.00
2043	1,105,000.00	3,364,612.50	4,469,612.50	66,310,000.00
2044	1,110,000.00	3,309,362.50	4,419,362.50	65,200,000.00
2045	1,145,000.00	3,253,862.50	4,398,862.50	64,055,000.00
2046	1,500,000.00	3,196,612.50	4,696,612.50	62,555,000.00
2047	1,510,000.00	3,121,612.50	4,631,612.50	61,045,000.00
2048	1,165,000.00	3,046,112.50	4,211,112.50	59,880,000.00
2049	1,275,000.00	2,987,862.50	4,262,862.50	58,605,000.00

GENERAL OBLIGATION BONDS
SERIES 2024
(UTILITY PORTION) (continued)

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
2050	1,580,000.00	2,924,112.50	4,504,112.50	57,025,000.00
2051	1,675,000.00	2,856,962.50	4,531,962.50	55,350,000.00
2052	1,545,000.00	2,785,775.00	4,330,775.00	53,805,000.00
2053	1,215,000.00	2,720,112.50	3,935,112.50	52,590,000.00
2054	9,250,000.00	2,668,475.00	11,918,475.00	43,340,000.00
2055	9,380,000.00	2,275,350.00	11,655,350.00	33,960,000.00
2056	9,990,000.00	1,782,900.00	11,772,900.00	23,970,000.00
2057	11,135,000.00	1,258,425.00	12,393,425.00	12,835,000.00
2058	12,835,000.00	673,837.50	13,508,837.50	0.00

Principal 9/1
Interest 3/1 & 9/1

GENERAL OBLIGATION BONDS
SERIES 2025
(UTILITY PORTION)

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	105,440,000.00
2027	335,000.00	5,760,475.00	6,095,475.00	105,105,000.00
2028	340,000.00	5,743,725.00	6,083,725.00	104,765,000.00
2029	340,000.00	5,726,725.00	6,066,725.00	104,425,000.00
2030	345,000.00	5,709,725.00	6,054,725.00	104,080,000.00
2031	595,000.00	5,692,475.00	6,287,475.00	103,485,000.00
2032	815,000.00	5,662,725.00	6,477,725.00	102,670,000.00
2033	950,000.00	5,621,975.00	6,571,975.00	101,720,000.00
2034	1,095,000.00	5,574,475.00	6,669,475.00	100,625,000.00
2035	1,250,000.00	5,519,725.00	6,769,725.00	99,375,000.00
2036	1,680,000.00	5,457,225.00	7,137,225.00	97,695,000.00
2037	1,930,000.00	5,373,225.00	7,303,225.00	95,765,000.00
2038	1,090,000.00	5,267,075.00	6,357,075.00	94,675,000.00
2039	945,000.00	5,207,125.00	6,152,125.00	93,730,000.00
2040	845,000.00	5,155,150.00	6,000,150.00	92,885,000.00
2041	975,000.00	5,108,675.00	6,083,675.00	91,910,000.00
2042	1,055,000.00	5,055,050.00	6,110,050.00	90,855,000.00
2043	1,110,000.00	4,997,025.00	6,107,025.00	89,745,000.00
2044	1,165,000.00	4,935,975.00	6,100,975.00	88,580,000.00
2045	1,470,000.00	4,871,900.00	6,341,900.00	87,110,000.00
2046	1,805,000.00	4,791,050.00	6,596,050.00	85,305,000.00
2047	1,915,000.00	4,691,775.00	6,606,775.00	83,390,000.00
2048	2,325,000.00	4,586,450.00	6,911,450.00	81,065,000.00
2049	2,490,000.00	4,458,575.00	6,948,575.00	78,575,000.00
2050	2,725,000.00	4,321,625.00	7,046,625.00	75,850,000.00
2051	3,415,000.00	4,171,750.00	7,586,750.00	72,435,000.00
2052	4,045,000.00	3,983,925.00	8,028,925.00	68,390,000.00

GENERAL OBLIGATION BONDS
SERIES 2025
(UTILITY PORTION) (continued)

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
2053	4,675,000.00	3,761,450.00	8,436,450.00	63,715,000.00
2054	6,955,000.00	3,504,325.00	10,459,325.00	56,760,000.00
2055	7,495,000.00	3,121,800.00	10,616,800.00	49,265,000.00
2056	7,545,000.00	2,709,575.00	10,254,575.00	41,720,000.00
2057	8,625,000.00	2,294,600.00	10,919,600.00	33,095,000.00
2058	12,380,000.00	1,820,225.00	14,200,225.00	20,715,000.00
2059	20,715,000.00	1,139,325.00	21,854,325.00	0.00

Principal 9/1
Interest 3/1 & 9/1

COMB TAX & CERTIFICATES OF OBLIGATION
SERIES 2026
(UTILITY PORTION)

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
			BEGINNING BALANCE	32,075,000.00
2027	265,000.00	1,674,350.00	1,939,350.00	31,810,000.00
2028	265,000.00	1,661,100.00	1,926,100.00	31,545,000.00
2029	270,000.00	1,647,850.00	1,917,850.00	31,275,000.00
2030	270,000.00	1,634,350.00	1,904,350.00	31,005,000.00
2031	270,000.00	1,620,850.00	1,890,850.00	30,735,000.00
2032	325,000.00	1,607,350.00	1,932,350.00	30,410,000.00
2033	375,000.00	1,591,100.00	1,966,100.00	30,035,000.00
2034	480,000.00	1,572,350.00	2,052,350.00	29,555,000.00
2035	605,000.00	1,548,350.00	2,153,350.00	28,950,000.00
2036	710,000.00	1,518,100.00	2,228,100.00	28,240,000.00
2037	1,105,000.00	1,482,600.00	2,587,600.00	27,135,000.00
2038	440,000.00	1,424,587.50	1,864,587.50	26,695,000.00
2039	690,000.00	1,401,487.50	2,091,487.50	26,005,000.00
2040	690,000.00	1,365,262.50	2,055,262.50	25,315,000.00
2041	645,000.00	1,329,037.50	1,974,037.50	24,670,000.00
2042	770,000.00	1,295,175.00	2,065,175.00	23,900,000.00
2043	1,075,000.00	1,254,750.00	2,329,750.00	22,825,000.00
2044	1,175,000.00	1,198,312.50	2,373,312.50	21,650,000.00
2045	1,300,000.00	1,136,625.00	2,436,625.00	20,350,000.00
2046	1,100,000.00	1,068,375.00	2,168,375.00	19,250,000.00
2047	1,180,000.00	1,010,625.00	2,190,625.00	18,070,000.00
2048	1,505,000.00	948,675.00	2,453,675.00	16,565,000.00
2049	1,485,000.00	869,662.50	2,354,662.50	15,080,000.00
2050	1,560,000.00	791,700.00	2,351,700.00	13,520,000.00
2051	910,000.00	709,800.00	1,619,800.00	12,610,000.00
2052	1,185,000.00	662,025.00	1,847,025.00	11,425,000.00
2053	1,090,000.00	599,812.50	1,689,812.50	10,335,000.00
2054	1,440,000.00	542,587.50	1,982,587.50	8,895,000.00
2055	1,595,000.00	466,987.50	2,061,987.50	7,300,000.00

COMB TAX & CERTIFICATES OF OBLIGATION
SERIES 2026
(UTILITY PORTION) (continued)

FISCAL YEAR	PRINCIPAL	INTEREST	PRINCIPAL &INTEREST	BONDS OUTSTANDING
2056	1,645,000.00	383,250.00	2,028,250.00	5,655,000.00
2057	1,800,000.00	296,887.50	2,096,887.50	3,855,000.00
2058	1,900,000.00	202,387.50	2,102,387.50	1,955,000.00
2059	1,955,000.00	102,637.50	2,057,637.50	0.00

Principal 9/1
Interest 3/1 & 9/1

TAX WORKSHEETS

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City Of Seguin	(830) 401 2450
Taxing Unit Name	Phone *(area code and number)*
PO BOX 591, Seguin, Tx, 78155	www.seguintexas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

Hyperlink

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]		$ 4,751,258,060
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]		$ 673,449,875
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 4,077,808,185
4.	**Prior year total adopted tax rate.**		$ 0.5135 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 37,066,667	
	B. **Prior year values resulting from final court decisions:**	-$ 32,590,740	
	C. **Prior year value loss.** Subtract B from A.[4]		$ 4,475,927

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**	
	A. **Prior year ARB certified value:** $ 0	
	B. **Prior year disputed value:** - $ 0	
	C. **Prior year undisputed value.** Subtract B from A.[5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 4,475,927
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 4,082,284,112
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory.[6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. **Absolute exemptions.** Use prior year market value: $ 1,266,492	
	B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 91,623,084	
	C. **Value loss.** Add A and B.[7]	$ 92,889,576
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. **Prior year market value:** $ 0	
	B. **Current year productivity or special appraised value:** - $ 0	
	C. **Value loss.** Subtract B from A.[8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 92,889,576
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund.[9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 3,989,394,536
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 20,485,541
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year.[10]	$ 235,172
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16.[11]	$ 20,720,713

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[12]		
	A. **Certified values:**	$ 4,601,548,888	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $ 0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.[13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 0	
	E. **Total current year value.** Add A and B, then subtract C and D.		$ 4,601,548,888
19.	**Total value of properties under protest or not included on certified appraisal roll.**[15]		
	A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[16]	$ 233,642,156	
	B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[17]	+ $ 0	
	C. **Total value under protest or not certified.** Add A and B.		$ 233,642,156
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]		$ 647,053,193
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]		$ 4,188,137,851
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed.[23]		$ 1,268,726
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year.[24]		$ 202,137,067

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 203,405,793
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 3,984,732,058
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100.[25]	$ 0.5200 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate.[26]	$ 0.0000 /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.2981 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 4,082,284,112
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 12,169,289
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year	+ $ 235,159	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0	-$ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0	+/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	$ 235,159	
	E. Add Line 31 to 32D.		$ 12,404,448
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 3,984,732,058
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.3112 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
A.	**Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
B.	**Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	– $ 0	
C.	Subtract B from A and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.		$ 0.0000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
A.	**Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose	$ 1,140,042	
B.	**Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose	– $ 1,056,917	
C.	Subtract B from A and divide by Line 33 and multiply by $100	$ 0.0020 /$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.		$ 0.0020 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
A.	**Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose	$ 0	
B.	**Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose	$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
D.	Multiply B by 0.05 and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
E.	Enter the lesser of C and D. If not applicable, enter 0.		$ 0.0000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
A.	**Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
B.	**Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
D.	Multiply B by 0.08 and divide by Line 33 and multiply by $100	$ 0.0000 /$100	
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.0000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	**Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	$ 0
B.	**Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0
C.	Subtract B from A and divide by Line 33 and multiply by $100	$ 0.0000 /$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.3132 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 2,965,874
B.	Divide Line 41A by Line 33 and multiply by $100	$ 0.0744 /$100
C.	Add Line 41B to Line 40.	$ 0.3876 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.4011 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.**[32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:	
A.	The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.4186 /$100
	- or -	
B.	The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate.[34] Complete Section 5 through Line 68 to complete D42(B).	
a.	Enter the **disaster relief cost.**	$ 0
b.	**Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.0000 /$100
c.	Add Line D42(8)(b) to Line 42	$ 0.4011 /$100
d.	Enter the **current year unused increment rate** from Line 68	$ 0.0543 /$100
e	Add Line D42(c) to Line D42(d)	$ 0.4554 /$100
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.	
C.	Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]	$ 0.0000 /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses.		
	A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[36] Enter debt amount	$ 13,538,625	
	B. Subtract **unencumbered fund amount** used to reduce total debt.	– $ 0	
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)	– $ 0	
	D. Subtract **amount paid** from other resources	– $ 3,584,630	
	E. **Adjusted debt.** Subtract B, C and D from A.		$ 9,953,995
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector.[37]		$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.		$ 9,953,995
46.	**Current year anticipated collection rate.**		
	A. Enter the current year anticipated collection rate certified by the collector.[38]	100.00 %	
	B. Enter the prior year actual collection rate	97.09 %	
	C. Enter the 2024 actual collection rate	97.21 %	
	D. Enter the 2023 actual collection rate	97.25 %	
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[39]		D 0.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.		$ 9,953,995
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*		$ 4,188,137,851
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.		$ 0.2376 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.		$ 0.6387 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.		$ 0.2376 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.		$ 0.0000 /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b)]
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 2,500,000
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,188,137,851
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.0596 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.5200 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.0000 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.6387 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.5791 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,188,137,851
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.0000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.5791 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.[47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.[52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.5664 /$100
	B. Unused increment rate (Line 68)	$ 0.0316 /$100
	C. Subtract B from A	$ 0.5348 /$100
	D. Adopted Tax Rate	$ 0.5135 /$100
	E. Subtract D from C	$ 0.0213 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 4,326,362,064
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 921,515
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.5460 /$100
	B. Unused increment rate (Line 67)	$ 0.0003 /$100
	C. Subtract B from A	$ 0.5457 /$100
	D. Adopted Tax Rate	$ 0.5125 /$100
	E. Subtract D from C	$ 0.0332 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 4,080,560,160
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 1,354,746
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.5158 /$100
	B. Unused increment rate (Line 66)	$ 0.0033 /$100
	C. Subtract B from A	$ 0.5125 /$100
	D. Adopted Tax Rate	$ 0.5125 /$100
	E. Subtract D from C	$ 0.0000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 3,658,040,189
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 2,276,261
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.0543 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.6334 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit.[53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.[54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.3132 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,188,137,851
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.0119 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.2376 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.5627 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.5135 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.0000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.5135 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,989,394,536
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 20,485,541
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,984,732,058
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.5141 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.0000 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.5200 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. ..... $ 0.6334 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate ..... $ 0.0000 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

addendum

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here ▶ Daryl John
Printed Name of Taxing Unit Representative

sign here ▶ Daryl W. John
Taxing Unit Representative

8 10 2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)