



It's real.

**5 YEAR CAPITAL IMPROVEMENT PLAN AND
FINANCIAL FORECAST –
GENERAL AND UTILITY FUNDS**

FISCAL YEARS

2024 – 2028

AS OF MAY 7, 2024

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INTRODUCTION

The following pages are the five year capital improvement plan and financial forecast for the General and Utility Funds of the City of Seguin for the fiscal year 2024 through 2028.

Long-term financial planning identifies future challenges and opportunities, once identified, staff utilizes specific tools such as financial forecasting and strategies to develop and evaluate future scenarios and corresponding financial consequences of those actions. From there, appropriate policies and strategies can be developed to help future needs.

Long-term financial plans help governments plan to provide consistent levels of essential services over a multi-year period, while reinforcing the need to follow sound financial management practices. These plans stimulate long-term thinking within the city. The City Council can see how decisions made today might affect future years. City departments can also take a long-term look at their proposed departmental requests to ensure their department's interests are better reflected in the City's overall financial plans. Citizens can also see how tax increases, cuts, debt issuance or other revenues or expenditures might affect the City's long-term outlook. Overall, everyone gains a better understanding of the strengths and weaknesses of the City's financial structure.

Revenue and Expenditure Projections

The City's proposed plan presents long-term revenue and expenditure projections for the General and Utility Funds. During the development of these projections, staff analyzed service level, staffing, debt position and capital needs. Within the financial section of each of the funds, comments have been added to elaborate on some of the assumptions. Included within the forecast are also any requested positions from each of the departments. These have been described throughout the financial section and summarized at the end of each fund section. In addition, you will find a summary of how these positions affect the net revenues or expenditures for each fund.

Please note that losses may be identified within the specific funds at the end of some fiscal years however, this is not unusual for such plans. Projected losses do not mean that is where we intend or where we want to be, they just highlight areas of concern and the actions that may be needed to address those concerns in the future. These will indicate some of the challenges the City will face in future years.

New Positions Analysis

Positions are included in the year each department requested them. The requests are based on assumptions developed by each department as to when these positions may be needed. For example, if twelve additional firefighters were requested, it could be due to the fact staff was anticipating the construction of a new fire station. Or, due to growth, additional police officers were requested.

As mentioned earlier, these requested positions are also summarized at the end of each fund section. It includes the initial cost of the positions as well as the annualized cost of the positions over the five years. A table is included that provides what the loss or gain would be to the City if the positions were not funded.

Capital Outlay

At the back of the plan, you will find the Five-Year Capital Improvement Plan (CIP). It includes any projected equipment purchases or capital projects that we are currently aware of or are currently planning. The CIP is a dynamic document and can change year-to-year. Next to each piece of equipment or project, you will find the funding source.

Debt Service

Issuance of debt will also come with the capital improvement plan. Additionally each fund will include the corresponding debt requirements to complete the necessary improvements. Interest rate assumptions are based upon a slight increase of the current rates the City has experienced on current debt issuances. At the end of each fund, you will also see an analysis of how each of the potential debt issuances affect each fund.

At the end of the Utility Fund section, you will find the Debt Service Coverage Analysis. The utility revenue bond covenants require a 1.2 debt service coverage. You can see that each year, the City is achieving that requirement. Included in this calculation is the estimated impact fees to be used based upon the growth the City has been seeing. In addition, when we have our rate consultants review our rates each budget process, they review any current and future debt service issues to make sure we are meeting that coverage.

Conclusion

The Five-Year Capital Improvements Plan and Financial Forecast is a dynamic plan, one that is reviewed and revised every year. As the City goes through the years, staff and City Council will be aware of these challenges and can make informed decisions in the future as the assumptions and facts change. Each year, during the budget process, City staff and Council will review these challenges in more detail, review the strategies we have implemented and present an annual balanced budget. We review these challenges and see what is financially feasible for operating expenditures, including new positions as well as capital needs. The City of Seguin uses conservative budget techniques to ensure that actual revenues are not overstated and that projected expenditures are not understated. Because of this annual long-term planning process, we have been able to finish each year better than what was forecasted.

EXECUTIVE SUMMARY

Key Goals

- Maintain the City's financial viability while maintaining a minimum of three-months average operating expenditures as a balance in fund balance/retained earnings
- Maintain levels of service on current facilities as well as new facilities
- Manage costs in order to maximize revenues and minimize tax rate or usage fees
- Keep focus on priorities
- Provide market based/competitive salaries and benefits and maintain high employee retention rates
- Continue economic development marketing efforts

Highlights of Five Year Plan – General Fund

- Maintain and improve streets, sidewalks, drainage and curbs
- Maintain annual capital lease purchase program of police vehicles and administrative vehicles
- Complete the MPO project for Rudeloff Road, Phase I by second quarter of 2026
- Complete the North Milam Street project by fourth quarter of 2025
- Begin GLO drainage project in 2024 to be completed by the end of 2027
- Begin Cordova Road and Rudeloff Road, Phase II projects by the end of 2025
- Continue to provide sufficient funding annually towards technology advancements
- Continue to implement recommendations of the Master Plan
- Continue to implement recommendations of the Downtown Master Plan
- Continue to adjust for the growth in homes and retail

- Continue to work with consultants for the development of the old Wells Fargo building

Highlights of Five Year Plan – Utility Fund

- Maintain and improve electric, water and sewer infrastructure
- Continue the expansion project of Geronimo Creek Wastewater Treatment Plant from 2.13 MGD to 15 MGD to including decommissioning/demolition of the Walnut Branch Wastewater Treatment Plant, the design and construction of a new wastewater pump station to convey flow to the Geronimo Creek Wastewater Treatment Plant
- Complete Springs Hill CCN transfer projects by the first quarter of 2026
- Complete Mays Creek sewer lift station project by mid-2026
- Extend wastewater collection system to unserved areas to promote and serve new residential and commercial development
- Extend water distribution projects to provide services to new developments throughout the City
- Continue the implementation of the transfer of the Springs Hill CCN
- Complete all projects associated with the issuance of previously issued Utility Revenue Bonds
- Continue to provide sufficient funding annually towards technology advancements
- Continue to meet required covenants related to the Utility System Revenue Bonds
- Continue to implement recommendations of the Master Plan

GENERAL

FUND

ASSUMPTIONS USED TO DEVELOP THE FIVE YEAR CAPITAL PLAN AND FINANCIAL FORECAST-GENERAL FUND

- Ad valorem tax base growth
7.5% growth per year
- No ad valorem tax rate increase from current rate of \$.5125
- Based upon the latest unfrozen taxable value and a 98% collection rate, \$.01 increase of the property tax rate generates
 - FY25 - \$396,245
 - FY26 - \$425,963
 - FY27 - \$457,910
 - FY28 - \$492,254
- Building Permits are based upon 2.5% increase per year
- Sales Tax Growth is based upon 7% increase per year
- Emergency Medical Services based upon a 1% increase per year
- Sanitation Revenues are based upon 2% increase per year
- Salaries and benefits include a 5% increase per year before new positions and upgrades are included, with the exception of health insurance which includes a 7.5% increase
- Indigent Health Care contribution is projected to increase 5% each year
 - Does not include any possible refunds
- All requested positions are included in the forecast – a detailed recap is provided on page 16
- Capital outlay funding is based upon actual net revenues over expenditures from the previous fiscal year.

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
REVENUE						
General Taxes						
Property Taxes	\$ 19,855,000	\$ 22,371,511	\$ 25,062,687	\$ 27,861,079	\$ 31,317,318	7.5% growth in values each year
Franchise Taxes	\$ 1,432,880	\$ 1,509,230	\$ 1,591,298	\$ 1,679,565	\$ 1,774,554	.5% to 4% growth per year based upon prior year history
Total General Taxes	\$ 21,287,880	\$ 23,880,741	\$ 26,653,985	\$ 29,540,644	\$ 33,091,872	
Licenses and Permits						
Building Permits	\$ 2,840,000	\$ 2,910,250	\$ 2,980,706	\$ 3,052,911	\$ 3,126,909	2.5% growth per year
Other Licenses and Permits	\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	No growth
Total Licenses and Permits	\$ 2,880,000	\$ 2,955,250	\$ 3,025,706	\$ 3,097,911	\$ 3,171,909	
Intergovernmental Revenue						
Interlocal Agreement	\$ 1,044,709	\$ 1,070,838	\$ 1,097,751	\$ 1,125,471	\$ 1,154,023	3% growth for Fire and EMS Contracts. No growth for Library Contract
State/Federal Government Grants	\$ 124,110	\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000	Grants in FY24-FY27 are annual grants we have been receiving for several years
Sales Tax	\$ 12,500,000	\$ 13,375,000	\$ 14,311,250	\$ 15,313,038	\$ 16,384,950	7% growth per year
Other State Govt. Shared Revenue	\$ 192,000	\$ 195,210	\$ 198,481	\$ 201,814	\$ 205,211	2%-3% growth per year
Total Intergovernmental Revenue	\$ 13,860,819	\$ 14,690,048	\$ 15,656,482	\$ 16,689,323	\$ 17,793,184	
Charges for Services						
Management Services-SSLGC	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	\$ 72,000	
Emergency Medical Services	\$ 1,800,000	\$ 1,818,000	\$ 1,836,180	\$ 1,854,542	\$ 1,873,087	1% growth per year
Sanitation Revenues	\$ 2,355,000	\$ 2,402,100	\$ 2,450,142	\$ 2,499,145	\$ 2,549,128	2% growth per year for Refuse Collection, with no growth or Recycling Fees (offsetting expense)
Health Revenues	\$ 110,000	\$ 113,750	\$ 117,688	\$ 121,822	\$ 126,163	2% growth per year
Culture and Recreation Revenues	\$ 449,000	\$ 449,000	\$ 449,000	\$ 449,000	\$ 449,000	No annual increase based upon no fee increase
Total Charges for Services	\$ 4,786,000	\$ 4,854,850	\$ 4,925,010	\$ 4,996,509	\$ 5,069,378	
Fines						
Municipal Court Fines	\$ 559,500	\$ 565,190	\$ 570,939	\$ 576,747	\$ 582,615	1% growth per year beginning in FY24. Finished FY22 at \$655,335
Library Fines	\$ 21,000	\$ 21,210	\$ 21,422	\$ 21,636	\$ 21,853	1% growth per year
Total Fines	\$ 580,500	\$ 586,400	\$ 592,361	\$ 598,383	\$ 604,468	
Other Revenues						
Interest Revenue	\$ 784,980	\$ 788,897	\$ 792,834	\$ 796,791	\$ 800,768	.5% growth per year beginning in FY24. Finished FY22 at \$145,845
Miscellaneous Revenue	\$ 761,132	\$ 769,204	\$ 777,370	\$ 785,631	\$ 793,991	1% growth per year
Lease Revenue-Sprint Tower	\$ 13,688	\$ 15,741	\$ 15,741	\$ 15,741	\$ 15,741	15% increase every five years per contract
Private Source Donations	\$ 115,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	
Total Other Revenues	\$ 1,674,800	\$ 1,638,843	\$ 1,650,945	\$ 1,663,163	\$ 1,675,499	
Intergovernmental Services						
User Fees	\$ 4,961,601	\$ 5,386,297	\$ 5,724,519	\$ 6,104,136	\$ 6,423,679	ROW Fees based upon Electric, Water and Wastewater Revenues
Total Intergovernmental Services	\$ 4,961,601	\$ 5,386,297	\$ 5,724,519	\$ 6,104,136	\$ 6,423,679	

Other Financing Sources

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
Intergovernmental Transfers	\$ 15,000	\$ 15,150	\$ 15,302	\$ 15,455	\$ 15,609	
Total Other Financing Sources	\$ 15,000	\$ 15,150	\$ 15,302	\$ 15,455	\$ 15,609	
TOTAL REVENUE	\$ 50,046,600	\$ 54,007,578	\$ 58,244,309	\$ 62,705,523	\$ 67,845,598	
% Increase in Revenue per Year		7.91%	7.84%	7.66%	8.20%	

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
EXPENDITURES						
General Government						
Salaries	\$ 92,933	\$ 97,580	\$ 102,459	\$ 107,582	\$ 112,961	5% increase per year
Benefits	\$ 10,150	\$ 10,517	\$ 10,902	\$ 11,306	\$ 11,730	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	
General Supplies	\$ 625	\$ 700	\$ 700	\$ 750	\$ 750	
Education	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
Public Relations	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	
Total General Government	\$ 134,809	\$ 139,897	\$ 145,161	\$ 150,738	\$ 156,541	
City Manager						
Salaries	\$ 199,517	\$ 209,493	\$ 219,967	\$ 230,966	\$ 242,514	5% increase per year
Benefits	\$ 78,498	\$ 81,767	\$ 86,092	\$ 90,667	\$ 95,507	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
Utilities Services	\$ 1,356	\$ 1,383	\$ 1,411	\$ 1,439	\$ 1,468	2% increase per year
General Supplies	\$ 2,125	\$ 2,668	\$ 2,211	\$ 2,755	\$ 2,800	2% increase per year, \$500 every year for Minor Tools
Education	\$ 17,475	\$ 17,825	\$ 18,181	\$ 18,545	\$ 18,916	2% increase per year
Public Relations	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	
Total City Manager	\$ 313,971	\$ 328,135	\$ 342,862	\$ 359,372	\$ 376,204	
Finance						
Salaries	\$ 400,809	\$ 420,850	\$ 441,892	\$ 463,987	\$ 487,186	5% increase per year
Benefits	\$ 169,455	\$ 179,394	\$ 189,626	\$ 200,464	\$ 211,946	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 315,932	\$ 337,411	\$ 360,499	\$ 385,320	\$ 412,012	6%-15% increase per year due to Appraisal District and Guadalupe County fees
Utilities Services	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	
Advertising	\$ 1,500	\$ 1,530	\$ 1,561	\$ 1,592	\$ 1,624	2% increase per year
General Supplies	\$ 11,650	\$ 10,445	\$ 10,644	\$ 10,847	\$ 11,054	2% increase per year, \$500 every year for Minor Tools
Education	\$ 18,167	\$ 18,530	\$ 18,901	\$ 19,279	\$ 19,665	2% increase per year
Total Finance	\$ 918,413	\$ 969,060	\$ 1,024,022	\$ 1,082,389	\$ 1,144,386	
Municipal Court						
Salaries	\$ 303,096	\$ 318,351	\$ 334,263	\$ 350,971	\$ 368,515	5% increase per year
Benefits	\$ 138,317	\$ 146,609	\$ 155,159	\$ 164,228	\$ 173,849	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 47,000	\$ 47,940	\$ 48,899	\$ 49,877	\$ 50,874	
Utilities Services	\$ 9,100	\$ 9,282	\$ 9,494	\$ 9,712	\$ 9,978	increase based upon commercial utility revenue increase for each service
General Supplies	\$ 12,000	\$ 8,650	\$ 8,803	\$ 8,959	\$ 9,118	2% increase per year
Education	\$ 9,500	\$ 9,690	\$ 9,884	\$ 10,081	\$ 10,283	Supported 100% by designated revenue source
Total Municipal Court	\$ 519,012	\$ 540,522	\$ 566,502	\$ 593,828	\$ 622,617	

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
Police Department						
Salaries	\$ 7,431,293	\$ 8,133,021	\$ 8,876,438	\$ 9,698,581	\$ 10,596,670	5% increase per year before new positions or upgrades
Benefits	\$ 3,130,662	\$ 3,469,715	\$ 3,822,818	\$ 4,236,918	\$ 4,667,182	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 20,605	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Utilities Services	\$ 107,164	\$ 109,358	\$ 111,615	\$ 113,936	\$ 116,323	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 17,000	\$ 17,510	\$ 18,035	\$ 18,576	\$ 19,134	3% increase per year
Rental	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	\$ 6,400	
General Supplies	\$ 260,610	\$ 261,842	\$ 339,547	\$ 419,584	\$ 502,021	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 280,000	\$ 285,600	\$ 291,312	\$ 297,138	\$ 303,081	2% increase per year
Miscellaneous	\$ 11,000	\$ 11,330	\$ 11,670	\$ 12,020	\$ 12,381	
Education	\$ 92,000	\$ 94,640	\$ 101,616	\$ 113,471	\$ 112,301	3% increase per year
Total Police Department	\$ 11,356,734	\$ 12,399,416	\$ 13,589,451	\$ 14,926,625	\$ 16,345,492	
New positions requested, not approved		5 additional Police Officers	5 additional Police Officers	5 additional Police Officers, 1 additional Records Clerk	4 additional Police Officers, 1 additional Assistant Chief	
Fire/EMS						
Salaries	\$ 6,694,787	\$ 7,271,365	\$ 8,014,890	\$ 8,803,191	\$ 9,222,657	5% increase per year before new positions or upgrades
Benefits	\$ 2,777,372	\$ 3,091,721	\$ 3,446,978	\$ 3,840,414	\$ 4,051,209	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 237,000	\$ 240,110	\$ 243,273	\$ 246,491	\$ 249,765	1% increase per year based upon revenue projections
Utilities Services	\$ 73,618	\$ 74,525	\$ 75,453	\$ 76,405	\$ 77,381	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 65,700	\$ 67,671	\$ 69,701	\$ 71,792	\$ 73,946	3% increase per year
Rental	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	
General Supplies	\$ 409,000	\$ 455,970	\$ 506,779	\$ 544,692	\$ 517,743	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 110,000	\$ 112,200	\$ 114,444	\$ 116,733	\$ 119,068	2% increase per year
Education	\$ 112,250	\$ 53,818	\$ 55,914	\$ 58,030	\$ 60,067	3% increase per year
Miscellaneous	\$ 7,500	\$ 7,725	\$ 7,957	\$ 8,195	\$ 8,441	
Public Relations	\$ 13,250	\$ 11,750	\$ 11,750	\$ 11,750	\$ 11,750	
Total Fire/EMS Department	\$ 10,504,677	\$ 11,391,054	\$ 12,551,339	\$ 13,781,894	\$ 14,396,226	
New positions requested, not approved		1 additional Fire Inspector, 3 additional FF/Paramedics	6 new FF/Paramedics	6 new FF/Paramedics		
Animal Services						
Salaries	\$ 397,838	\$ 459,331	\$ 519,975	\$ 563,831	\$ 592,023	5% increase per year before new positions or upgrades
Benefits	\$ 197,336	\$ 225,134	\$ 260,578	\$ 281,887	\$ 298,684	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 25,000	\$ 20,545	\$ 20,591	\$ 20,639	\$ 20,688	
Utilities Services	\$ 60,186	\$ 61,392	\$ 62,029	\$ 62,681	\$ 63,348	increase based upon commercial utility revenue increase for each service
Rental	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
General Supplies	\$ 51,500	\$ 52,925	\$ 54,393	\$ 55,905	\$ 57,462	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 6,500	\$ 6,630	\$ 6,763	\$ 6,898	\$ 7,036	2% increase per year
Education	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	2% increase per year
Total Animal Services	\$ 745,859	\$ 833,576	\$ 932,072	\$ 999,708	\$ 1,047,235	
		1 additional Animal Services Officer	1 additional Kennel Attendant	1 new part-time kennel Attendant		

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
Planning/Codes						
Salaries	\$ 1,585,973	\$ 1,665,272	\$ 1,748,535	\$ 1,835,962	\$ 1,927,760	5% increase per year before new positions or upgrades
Benefits	\$ 659,149	\$ 697,829	\$ 737,358	\$ 779,212	\$ 823,532	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 390,000	\$ 401,700	\$ 413,751	\$ 426,164	\$ 438,948	3% increase per year
Utilities Services	\$ 11,015	\$ 11,345	\$ 11,686	\$ 12,036	\$ 12,397	3% increase per year
Repairs/Maintenance	\$ 750	\$ 773	\$ 796	\$ 820	\$ 844	3% increase per year
Advertising	\$ 9,200	\$ 9,476	\$ 9,760	\$ 10,053	\$ 10,355	3% increase per year
General Supplies	\$ 23,200	\$ 24,316	\$ 24,949	\$ 25,601	\$ 26,271	3% increase per year
Gasoline	\$ 18,200	\$ 18,564	\$ 18,935	\$ 19,314	\$ 19,700	2% increase per year
Miscellaneous	\$ 500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Education	\$ 21,010	\$ 21,430	\$ 21,859	\$ 22,296	\$ 22,742	2% increase per year
Total Planning/Codes	\$ 2,718,997	\$ 2,852,704	\$ 2,989,629	\$ 3,133,457	\$ 3,284,550	
City Secretary						
Salaries	\$ 81,444	\$ 85,516	\$ 89,792	\$ 94,281	\$ 98,996	5% increase per year
Benefits	\$ 33,639	\$ 35,600	\$ 37,614	\$ 39,746	\$ 42,003	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	
Advertising	\$ 6,000	\$ 6,180	\$ 6,365	\$ 6,556	\$ 6,753	3% increase per year
General Supplies	\$ 2,950	\$ 3,251	\$ 3,304	\$ 3,358	\$ 3,413	3% increase per year
Miscellaneous	\$ 32,000	\$ 37,360	\$ 37,731	\$ 38,113	\$ 38,506	large increase in FY25 and FY27 due to election years
Education	\$ 3,070	\$ 3,131	\$ 3,194	\$ 3,258	\$ 3,323	2% increase per year
Total City Secretary	\$ 159,553	\$ 171,489	\$ 178,449	\$ 185,762	\$ 193,444	
Human Resources						
Salaries	\$ 238,526	\$ 250,452	\$ 262,975	\$ 276,124	\$ 289,930	5% increase per year
Benefits	\$ 101,693	\$ 107,666	\$ 113,819	\$ 120,338	\$ 127,244	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 61,975	\$ 63,834	\$ 65,749	\$ 67,722	\$ 69,753	3% increase per year
Utilities Services	\$ 1,200	\$ 750	\$ 750	\$ 750	\$ 750	
General Supplies	\$ 3,000	\$ 4,090	\$ 4,183	\$ 4,278	\$ 4,377	3% increase other than Minor Tools
Miscellaneous	\$ 31,535	\$ 32,481	\$ 33,455	\$ 34,459	\$ 35,493	3% increase per year
Education	\$ 12,375	\$ 12,623	\$ 12,875	\$ 13,132	\$ 13,395	2% increase per year
Total Human Resources	\$ 450,304	\$ 471,897	\$ 493,807	\$ 516,803	\$ 540,942	

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
Public Works						
Salaries	\$ 1,413,733	\$ 1,570,822	\$ 1,737,494	\$ 1,823,744	\$ 1,914,295	5% increase per year before new positions or upgrades
Benefits	\$ 691,657	\$ 779,659	\$ 873,928	\$ 925,146	\$ 979,500	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Utilities Services	\$ 5,682	\$ 5,852	\$ 6,028	\$ 6,209	\$ 6,395	3% increase per year
Repairs and Maintenance	\$ 109,400	\$ 112,682	\$ 116,062	\$ 119,544	\$ 123,131	3% increase per year
Streets Maintenance	\$ 200,000	\$ 206,000	\$ 212,180	\$ 218,545	\$ 225,102	3% increase per year
Rental	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	
General Supplies	\$ 51,000	\$ 42,090	\$ 42,695	\$ 43,316	\$ 43,952	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 119,000	\$ 121,380	\$ 123,808	\$ 126,284	\$ 128,809	2% increase per year
Education	\$ 7,800	\$ 7,956	\$ 8,115	\$ 8,277	\$ 8,443	2% increase per year
Total Public Works	\$ 2,653,272	\$ 2,901,441	\$ 3,175,310	\$ 3,326,066	\$ 3,484,627	
<i>New positions requested, not approved</i>		<i>1 additional Service Worker, 1 additional Equipment Operator I</i>	<i>1 additional Service Worker, 1 additional Equipment Operator I</i>			
Vehicle Maintenance						
Salaries	\$ 149,390	\$ 156,860	\$ 164,703	\$ 172,938	\$ 181,585	5% increase per year
Benefits	\$ 79,563	\$ 74,641	\$ 78,982	\$ 83,586	\$ 88,470	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 39,388	\$ 38,747	\$ 39,254	\$ 39,772	\$ 40,300	increase based upon commercial utility revenue increase for each service
Repairs and Maintenance	\$ 399,986	\$ 411,985	\$ 424,345	\$ 437,075	\$ 450,187	3% increase per year
General Supplies	\$ 19,300	\$ 20,211	\$ 20,634	\$ 21,068	\$ 21,515	3% increase other than Minor Tools
Gasoline	\$ 2,600	\$ 2,652	\$ 2,705	\$ 2,759	\$ 2,814	2% increase per year
Education	\$ 13,014	\$ 13,275	\$ 13,540	\$ 13,811	\$ 14,087	2% increase per year
Total Vehicle Maintenance	\$ 703,242	\$ 718,371	\$ 744,163	\$ 771,010	\$ 798,959	
Capital Projects/Engineering						
Salaries	\$ 331,537	\$ 348,113	\$ 365,519	\$ 383,795	\$ 402,985	5% increase per year before new positions or upgrades
Benefits	\$ 122,651	\$ 135,530	\$ 143,016	\$ 150,930	\$ 159,297	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 55,000	\$ 56,650	\$ 58,350	\$ 60,100	\$ 61,903	3% increase per year
Utilities Services	\$ 4,351	\$ 4,482	\$ 4,616	\$ 4,754	\$ 4,897	3% increase per year other than increase for new positions
General Supplies	\$ 4,150	\$ 4,275	\$ 4,403	\$ 4,535	\$ 4,671	3% increase per year
Gasoline	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,367	\$ 6,495	2% increase per year
Education	\$ 10,450	\$ 10,659	\$ 10,872	\$ 11,090	\$ 11,311	2% increase per year
Total Capital Projects/Engineering	\$ 534,138	\$ 565,828	\$ 593,018	\$ 621,571	\$ 651,559	
Brush Department						
Salaries	\$ 367,817	\$ 386,088	\$ 405,270	\$ 425,408	\$ 446,551	5% increase per year
Benefits	\$ 185,782	\$ 196,984	\$ 208,614	\$ 220,962	\$ 234,072	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
Utilities Services	\$ 2,382	\$ 2,453	\$ 2,527	\$ 2,603	\$ 2,681	3% increase per year
Repairs and Maintenance	\$ 1,600	\$ 1,648	\$ 1,697	\$ 1,748	\$ 1,801	3% increase per year
General Supplies	\$ 30,300	\$ 31,450	\$ 31,914	\$ 32,391	\$ 32,883	3% increase per year other than increase for new positions or Minor Tools
Gasoline	\$ 39,000	\$ 39,780	\$ 40,576	\$ 41,387	\$ 42,215	2% increase per year
Education	\$ 1,300	\$ 1,326	\$ 1,353	\$ 1,380	\$ 1,407	2% increase per year
Total Brush Department	\$ 638,180	\$ 669,729	\$ 701,950	\$ 735,879	\$ 771,610	

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
Downtown & Main Street						
Salaries	\$ 152,116	\$ 159,722	\$ 167,708	\$ 176,093	\$ 184,898	5% increase per year before new positions or upgrades
Benefits	\$ 57,167	\$ 62,783	\$ 66,259	\$ 69,935	\$ 73,822	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	
Utilities Services	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	\$ 1,350	
Repairs and Maintenance	\$ 7,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Advertising	\$ 2,500	\$ 2,575	\$ 2,652	\$ 2,732	\$ 2,814	3% increase per year
General Supplies	\$ 1,400	\$ 1,985	\$ 2,020	\$ 2,057	\$ 2,094	3% increase other than Minor Tools
Miscellaneous	\$ 5,900	\$ 6,400	\$ 6,900	\$ 7,400	\$ 7,900	Increase annually for Downtown Christmas Lighting replacement
Education	\$ 7,535	\$ 7,686	\$ 7,839	\$ 7,996	\$ 8,156	2% increase per year
Public Relations	\$ 14,600	\$ 14,708	\$ 14,819	\$ 14,934	\$ 15,052	3% increase per year
Total Downtown & Main Street	\$ 251,568	\$ 264,208	\$ 276,548	\$ 289,497	\$ 303,085	
Facilities and Grounds						
Salaries	\$ 159,785	\$ 167,774	\$ 176,163	\$ 184,971	\$ 194,220	5% increase per year
Benefits	\$ 74,892	\$ 79,364	\$ 83,988	\$ 88,893	\$ 94,096	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 1,356	\$ 1,397	\$ 1,439	\$ 1,482	\$ 1,526	3% increase per year
Repairs and Maintenance	\$ 156,100	\$ 160,783	\$ 165,606	\$ 170,575	\$ 175,692	3% increase per year
General Supplies	\$ 9,100	\$ 9,728	\$ 9,859	\$ 9,994	\$ 10,132	3% increase other than Minor Tools
Gasoline	\$ 4,100	\$ 4,182	\$ 4,266	\$ 4,351	\$ 4,438	2% increase per year
Total Facilities and Grounds	\$ 405,333	\$ 423,228	\$ 441,321	\$ 460,266	\$ 480,104	
Public Library						
Salaries	\$ 1,069,126	\$ 1,162,147	\$ 1,220,254	\$ 1,281,267	\$ 1,345,330	5% increase per year
Benefits	\$ 444,744	\$ 489,782	\$ 517,580	\$ 547,016	\$ 578,191	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Utilities Services	\$ 68,240	\$ 68,563	\$ 68,891	\$ 69,225	\$ 69,563	increase based upon commercial utility revenue increase for each service
Repairs and Maintenance	\$ 33,400	\$ 34,402	\$ 35,434	\$ 36,497	\$ 37,592	3% increase per year
Rental	\$ 5,028	\$ 5,179	\$ 5,334	\$ 5,494	\$ 5,659	3% increase per year
General Supplies	\$ 215,650	\$ 169,120	\$ 172,693	\$ 176,374	\$ 180,165	3% increase per year
Miscellaneous	\$ 1,600	\$ 1,632	\$ 1,665	\$ 1,698	\$ 1,732	2% increase per year
Education	\$ 5,700	\$ 5,814	\$ 5,930	\$ 6,049	\$ 6,170	2% increase per year
Total Public Library	\$ 1,843,488	\$ 1,936,639	\$ 2,027,782	\$ 2,123,620	\$ 2,224,402	
		1 new Library Supervisor position				

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
Parks and Recreation						
Salaries	\$ 1,543,455	\$ 1,619,818	\$ 1,699,983	\$ 1,784,139	\$ 1,872,486	5% increase per year
Benefits	\$ 623,462	\$ 719,134	\$ 759,697	\$ 802,673	\$ 848,212	5% increase per year
Professional Services	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
Utilities Services	\$ 179,752	\$ 182,255	\$ 184,810	\$ 187,419	\$ 190,082	increase based upon commercial utility revenue increase for each service
Repairs and Maintenance	\$ 187,200	\$ 192,816	\$ 198,600	\$ 204,558	\$ 210,695	3% increase per year
Rental	\$ 4,500	\$ 4,635	\$ 4,774	\$ 4,917	\$ 5,065	3% increase per year
Advertising	\$ 18,000	\$ 18,540	\$ 19,096	\$ 19,669	\$ 20,259	3% increase per year
General Supplies	\$ 183,100	\$ 144,143	\$ 147,789	\$ 151,542	\$ 155,404	3% increase other than Minor Tools
Gasoline	\$ 44,000	\$ 44,880	\$ 45,778	\$ 46,693	\$ 47,627	2% increase per year
Education	\$ 14,800	\$ 15,096	\$ 15,398	\$ 15,706	\$ 16,020	2% increase per year
Total Parks and Recreation	\$ 2,838,269	\$ 2,981,316	\$ 3,115,925	\$ 3,257,316	\$ 3,405,851	
Information Technologies						
Salaries	\$ 420,169	\$ 486,602	\$ 510,932	\$ 536,479	\$ 563,303	5% increase per year before new positions or upgrades
Benefits	\$ 170,558	\$ 201,711	\$ 212,974	\$ 224,895	\$ 237,514	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 6,000	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	
Utilities Services	\$ 4,976	\$ 5,575	\$ 5,743	\$ 5,915	\$ 6,092	5% increase per year before new positions or upgrades
Repairs and Maintenance	\$ 716,625	\$ 738,124	\$ 760,267	\$ 783,075	\$ 806,568	3% increase per year
General Supplies	\$ 2,500	\$ 2,439	\$ 2,479	\$ 2,521	\$ 2,563	3% increase other than Minor Tools
Gasoline	\$ 2,100	\$ 2,142	\$ 2,185	\$ 2,229	\$ 2,273	2% increase per year
Education	\$ 14,400	\$ 14,688	\$ 14,982	\$ 15,281	\$ 15,587	2% increase per year
Total Information Technologies	\$ 1,337,328	\$ 1,456,782	\$ 1,515,062	\$ 1,575,895	\$ 1,639,400	
<i>New positions requested, not approved</i>		<i>1 new Network Administrator position (50%), Upgrade GIS Manager to Deputy CIO (50%)</i>				
City Attorney						
Salaries	\$ 154,622	\$ 162,353	\$ 170,471	\$ 178,994	\$ 187,944	5% increase per year
Benefits	\$ 51,028	\$ 55,447	\$ 58,362	\$ 61,433	\$ 64,669	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 20,000	\$ 17,500	\$ 17,500	\$ 17,500	\$ 17,500	
Utilities Services	\$ 789	\$ 789	\$ 789	\$ 789	\$ 789	
General Supplies	\$ 3,150	\$ 670	\$ 690	\$ 710	\$ 732	3% increase per year
Education	\$ 4,800	\$ 4,896	\$ 4,994	\$ 5,094	\$ 5,196	2% increase per year
Total City Attorney	\$ 234,389	\$ 241,655	\$ 252,805	\$ 264,520	\$ 276,830	

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
Non-Departmental						
Professional Services	\$ 2,135,765	\$ 2,178,508	\$ 2,209,117	\$ 2,143,720	\$ 2,158,842	2% increase per year for Sanitation and Recycling contract
Utilities Services	\$ 64,158	\$ 65,232	\$ 66,335	\$ 67,468	\$ 68,632	increase based upon commercial utility revenue increase for each service
Rental	\$ 13,100	\$ 13,493	\$ 13,898	\$ 14,315	\$ 14,744	3% increase per year
Insurance	\$ 260,000	\$ 267,800	\$ 275,834	\$ 284,109	\$ 292,632	3% increase per year
Energy and Fuel	\$ 750	\$ 765	\$ 780	\$ 796	\$ 812	
Miscellaneous	\$ (6,185,291)	\$ (8,075,361)	\$ (8,718,967)	\$ (9,496,373)	\$ (10,015,332)	
Education	\$ 7,000	\$ 7,140	\$ 7,283	\$ 7,428	\$ 7,577	2% increase per year
Public Relations	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	
Contributions	\$ 2,700,203	\$ 2,832,269	\$ 2,970,858	\$ 3,116,294	\$ 3,268,915	5% increase per year for Indigent Health Care
Transfers to General I&S	\$ 8,332,025	\$ 9,355,986	\$ 10,914,573	\$ 12,800,000	\$ 13,229,700	includes new bond issues for FY25 - FY28
Transfers to Aquatic Operating	\$ 61,020	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	
Transfers to Building/Inf. Fund	\$ 1,010,000	\$ -	\$ -	\$ -	\$ -	
Transfers to Golf Course Fund	\$ 100,000	\$ 625,000	\$ -	\$ -	\$ -	
Transfers to SEDC	\$ 2,083,333	\$ 2,229,167	\$ 2,385,208	\$ 2,552,173	\$ 2,730,825	Transfer to SEDC based upon revenue projections for Sales Tax
Total Non-Departmental	\$ 10,585,063	\$ 9,548,000	\$ 10,177,920	\$ 11,542,930	\$ 11,810,348	
TOTAL EXPENDITURES BEFORE CAPITAL	\$ 49,846,600	\$ 51,804,945	\$ 55,835,099	\$ 60,699,144	\$ 63,954,412	
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$ 200,000	\$ 2,202,632	\$ 2,409,210	\$ 2,006,379	\$ 3,891,186	
% Increase in Expenditures per Year		3.93%	7.78%	8.71%	5.36%	
Capital Equipment/Projects						
Police Department	\$ 60,000	\$ 755,000	\$ 425,000	\$ 425,000	\$ 675,000	
Fire/EMS	\$ 313,927	\$ 808,927	\$ 1,708,927	\$ 1,228,927	\$ 1,583,927	
Animal Services	\$ 60,000	\$ 270,000	\$ 60,000	\$ -	\$ -	
Planning	\$ -	\$ -	\$ -	\$ -	\$ -	A detailed list of the Capital Equipment/Projects can be found in later pages. Any lease purchase payments are calculated on 2% over 5 years.
Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	
Public Works	\$ 386,783	\$ 720,000	\$ 469,000	\$ 900,000	\$ 1,200,000	
Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Projects/Engineering	\$ 366,300	\$ -	\$ -	\$ -	\$ -	
Brush	\$ 390,000	\$ 250,000	\$ 240,000	\$ 525,000	\$ -	
Main Street	\$ 40,000	\$ -	\$ -	\$ -	\$ -	
Facilities	\$ 40,000	\$ 20,000	\$ 75,000	\$ 145,000	\$ 50,000	
Library	\$ -	\$ 20,000	\$ 26,000	\$ -	\$ -	
Parks & Recreation	\$ 260,000	\$ -	\$ 75,000	\$ -	\$ 175,000	
Information Technology	\$ 240,500	\$ 116,600	\$ -	\$ -	\$ -	
Seguin Events Complex/Coliseum	\$ -	\$ -	\$ 215,000	\$ 30,000	\$ -	
Multi-Departments	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Annual Capital Requirements	\$ 2,157,510	\$ 2,960,527	\$ 3,293,927	\$ 3,253,927	\$ 3,683,927	

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
Use of Fund Balance	\$ (1,957,510)	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES AFTER CAPITAL AND USE OF FUND BALANCE	\$ 50,046,600	\$ 54,765,472	\$ 59,129,026	\$ 63,953,071	\$ 67,638,339	
REVENUES OVER (UNDER) EXPENDITURES	\$ (0)	\$ (757,896)	\$ (884,718)	\$ (1,247,549)	\$ 207,258	

INITIAL COSTS OF REQUESTED POSITIONS - GENERAL FUND

Department	Position Description	Cost Description	FY2024	FY2025	FY2026	FY2027	FY2028
Police	Police Officer(s)	Salaries/Benefits	\$ -	\$ 490,401	\$ 502,732	\$ 515,499	\$ 422,980
		Uniforms/Radio	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,200
	Assistant Chief	Salaries/Benefits	\$ -	\$ -	\$ -	\$ -	\$ 187,026
		Cell Phone All.	\$ -	\$ -	\$ -	\$ -	\$ 900
		Uniforms/Radio	\$ -	\$ -	\$ -	\$ -	\$ 525
	Records Clerk	Salaries/Benefits	\$ -	\$ -	\$ -	\$ 58,671	\$ -
Total Police			\$ -	\$ 494,401	\$ 506,732	\$ 578,170	\$ 614,632
Fire/EMS	Firefighter/Paramedic(s)	Salaries/Benefits	\$ -	\$ 286,866	\$ 588,233	\$ 603,253	\$ -
		Uniforms/Radio	\$ -	\$ 33,000	\$ 66,000	\$ 66,000	\$ -
	Fire Inspector	Salaries/Benefits	\$ -	\$ 95,622	\$ -	\$ -	\$ -
		Uniforms/Radio	\$ -	\$ 11,000	\$ -	\$ -	\$ -
		Vehicle	\$ -	\$ 55,000	\$ -	\$ -	\$ -
			\$ -	\$ 481,488	\$ 654,233	\$ 669,253	\$ -
Total Fire/EMS			\$ -	\$ 481,488	\$ 654,233	\$ 669,253	\$ -
Animal Services	Animal Services Officer	Salaries/Benefits	\$ -	\$ 67,070	\$ -	\$ -	\$ -
		Uniforms	\$ -	\$ 400	\$ -	\$ -	\$ -
		Cell Phone All.	\$ -	\$ 600	\$ -	\$ -	\$ -
	Kennel Attendant	Salaries/Benefits	\$ -	\$ -	\$ 59,791	\$ -	\$ -
		Uniforms	\$ -	\$ -	\$ 400	\$ -	\$ -
	P/T Kennel Attendant	Salaries/Benefits	\$ -	\$ -	\$ -	\$ 19,542	\$ -
Total Library			\$ -	\$ 68,070	\$ 60,191	\$ 19,942	\$ -
Public Works	Service Worker	Salaries/Benefits	\$ -	\$ 64,091	\$ 65,878	\$ -	\$ -
		Uniforms	\$ -	\$ 400	\$ 400	\$ -	\$ -
	Equipment Operator I	Salaries/Benefits	\$ -	\$ 69,821	\$ 71,722	\$ -	\$ -
		Uniforms	\$ -	\$ 400	\$ 400	\$ -	\$ -
Total Public Works			\$ -	\$ 134,712	\$ 138,400	\$ -	\$ -
Library	Library Supervisor	Salaries/Benefits	\$ -	\$ 60,952	\$ -	\$ -	\$ -
Total Library			\$ -	\$ 60,952	\$ -	\$ -	\$ -
Information Technology	Upgrade IT GIS Manager to Deputy CIO (50%)	Salaries/Benefits	\$ -	\$ 10,766	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
	Network Administrator (50%)	Salaries/Benefits	\$ -	\$ 53,773	\$ -	\$ -	\$ -
		Cell Phone All.	\$ -	\$ 450	\$ -	\$ -	\$ -
Total Information Technology			\$ -	\$ 64,988	\$ -	\$ -	\$ -
Total Personnel Requests General Fund			\$ -	\$ 1,304,612	\$ 1,359,556	\$ 1,267,364	\$ 614,632

EFFECT OF ANNUAL COST OF REQUESTED POSITIONS - GENERAL FUND

	FY2024	FY2025	FY2026	FY2027	FY2028
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$0	\$2,202,632	\$2,112,585	\$1,924,296	\$2,668,971
ANNUAL COST OF NEW POSITIONS	<u>\$0</u>	<u>\$1,303,412</u>	<u>\$2,641,785</u>	<u>\$3,981,280</u>	<u>\$4,758,379</u>
REVENUES OVER (UNDER) WITHOUT NEW POSITIONS	<u><u>\$0</u></u>	<u><u>\$3,506,045</u></u>	<u><u>\$4,754,370</u></u>	<u><u>\$5,905,576</u></u>	<u><u>\$7,427,350</u></u>
TAX INCREASE NEEDED FROM FY24 RATE FOR ALL NEW POSITIONS		\$0.0329	\$0.0621	\$0.0870	\$0.0967

ANNUAL COST OF PROPOSED BONDS - GENERAL FUND

	FY2024	FY2025	FY2026	FY2027	FY2028
2025 Certificates of Obligation Bonds - \$27,000,000	\$0	\$762,750	\$1,575,500	\$1,572,675	\$1,569,850
2026 Certificates of Obligation Bonds - \$21,000,000			\$889,875	\$1,879,750	\$1,874,100
2027 Certificates of Obligation Bonds - \$7,000,000				\$197,750	\$445,500
2028 Certificates of Obligation Bonds - \$55,000,000					\$1,525,500
Less - Capitalized Interest	<u> </u>	<u> (\$762,750) </u>	<u> (\$889,875) </u>	<u> (\$197,750) </u>	<u> (\$1,525,500) </u>
	<u> \$0 </u>	<u> \$0 </u>	<u> \$1,575,500 </u>	<u> \$3,452,425 </u>	<u> \$3,889,450 </u>
 TAX INCREASE NEEDED FROM FY24 RATE TO FUND BONDS		\$0.0000	\$0.0370	\$0.0754	\$0.0790

EFFECT OF ANNUAL COST OF REQUESTED POSITIONS & POTENTIAL BOND ISSUES- GENERAL FUND

	FY2024	FY2025	FY2026	FY2027	FY2028
ANNUAL COST OF NEW POSITIONS	\$0	\$1,303,412	\$2,641,785	\$3,981,280	\$4,758,379
ANNUAL DEBT SERVICE PAYMENTS (PROPOSED BONDS)	<u>\$0</u>	<u>\$0</u>	<u>\$1,575,500</u>	<u>\$3,452,425</u>	<u>\$3,889,450</u>
TOTAL ANNUAL COST OF NEW POSITIONS/BOND PAYMENTS	<u><u>\$0</u></u>	<u><u>\$1,303,412</u></u>	<u><u>\$4,217,285</u></u>	<u><u>\$7,433,705</u></u>	<u><u>\$8,647,829</u></u>
TAX INCREASE NEEDED FROM FY24 RATE TO FUND ALL POSITIONS AND BONDS		\$0.0329	\$0.0991	\$0.1624	\$0.1758

UTILITY

FUND

ASSUMPTIONS USED TO DEVELOP THE FIVE YEAR CAPITAL PLAN AND FINANCIAL FORECAST-UTILITY FUND

- Electric Revenues are based upon revenue estimates provided during the Cost of Service Study update conducted in FY2023
- Water and Sewer Revenues were based upon estimates provided during the Cost of Service Study conducted in FY2023
- Utility rates include any future debt service issues
- Electric/Water/Sewer Connection Fees are based upon 2% to 2.5% growth per year
- Wholesale Power Costs is based upon estimates provided during the Electric Cost of Service Study update conducted in FY2023
- Water Purchased is based upon estimates provided during the Water/Sewer Rate Cost of Service Study conducted in FY2023
- Salaries and benefits include a 5% increase per year before new positions and upgrades are included, with the exception of health insurance which includes a 7.5% increase
- Water Rights is based upon an annual 5% increase from GBRA
- All requested positions are included in the forecast – a detailed recap is provided on page 28
- A portion of the capital outlay funding is based upon actual net revenues over expenditures from the previous fiscal year.
- Proposed bonds include some capitalized interest
- New impact fees were implemented in FY2024. Those new fees are not considered in the forecast

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
REVENUE						
Charges for Services						
Charges for Services						
Economic Dev. Services	\$ 208,333	\$ 222,917	\$ 238,521	\$ 255,217	\$ 273,083	
SEDC Salary Reimbursement	\$ 317,703	\$ 333,588	\$ 350,268	\$ 367,781	\$ 386,170	5% growth in salary and benefits
Total Charges for Services	\$ 526,036	\$ 556,505	\$ 588,788	\$ 622,998	\$ 659,252	
Charges for Services						
Electricity-Residential	\$ 11,057,000	\$ 11,309,589	\$ 11,567,632	\$ 11,831,563	\$ 12,101,515	Adjusted per 2023 Electric Rate Study Update
Electricity-Commercial	\$ 2,315,000	\$ 2,431,621	\$ 2,553,904	\$ 2,682,337	\$ 2,817,228	Adjusted per 2023 Electric Rate Study Update
Electricity-Industrial	\$ 9,890,000	\$ 10,063,280	\$ 10,060,389	\$ 10,057,499	\$ 10,054,609	Adjusted per 2023 Electric Rate Study Update
Electricity-LPL	\$ 8,099,000	\$ 8,060,903	\$ 8,022,221	\$ 7,983,726	\$ 7,945,414	Adjusted per 2023 Electric Rate Study Update
Electricity-Security Lights	\$ 100,000	\$ 100,000	\$ 100,000	\$ 101,000	\$ 100,000	
Electricity-Service Connections	\$ 230,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Electricity-City Departments	\$ 1,153,950	\$ 1,161,666	\$ 1,163,139	\$ 1,165,545	\$ 1,167,955	
Water-Residential	\$ 5,140,000	\$ 6,127,007	\$ 6,941,983	\$ 7,815,925	\$ 8,599,257	Annual increase based upon COS study conducted in FY2023
Water-Commercial	\$ 6,440,000	\$ 6,865,627	\$ 7,273,164	\$ 7,757,819	\$ 8,139,239	Annual increase based upon COS study conducted in FY2023
Water-Outside City Limit	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
Water-Service Connections	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	Based upon a 2% growth
Water-City Departments	\$ 175,550	\$ 171,849	\$ 175,258	\$ 178,873	\$ 182,560	
Water-RNPP	\$ 3,456,820	\$ 3,629,661	\$ 3,811,144	\$ 4,001,701	\$ 4,128,129	Annual increase based upon COS study conducted in FY2023
Water-RNPP Reuse	\$ 450,000	\$ 454,500	\$ 459,045	\$ 463,635	\$ 468,272	Annual increase based upon COS study conducted in FY2023
Water-Wholesale Water Sales	\$ 2,078,968	\$ 2,598,662	\$ 2,598,662	\$ 2,717,767	\$ 2,853,655	
Sewer-Residential	\$ 6,200,000	\$ 7,193,225	\$ 8,521,979	\$ 9,965,625	\$ 11,229,091	Annual increase based upon COS study conducted in FY2023
Sewer-Commercial	\$ 5,210,000	\$ 5,790,461	\$ 6,145,920	\$ 6,522,449	\$ 6,741,910	Annual increase based upon COS study conducted in FY2023
Sewer Testing Fees	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	\$ 87,000	
Sewer-Service Connections	\$ 450,000	\$ 461,250	\$ 472,781	\$ 484,601	\$ 496,716	Based upon a 2% growth
Sewer-City Departments	\$ 57,200	\$ 51,568	\$ 52,626	\$ 53,706	\$ 54,851	
Sewer-RNPP	\$ 600,000	\$ 686,279	\$ 720,592	\$ 756,622	\$ 773,563	Annual increase based upon COS study conducted in FY2023
Sewer-Springs Hill System	\$ 35,000	\$ 45,000	\$ 50,000	\$ 55,000	\$ 60,000	Annual increase based upon COS study conducted in FY2023
Sewer-Outside City Limits	\$ 200,000	\$ 369,392	\$ 410,949	\$ 455,737	\$ 490,726	Annual increase based upon COS study conducted in FY2023
Total Charges for Services	\$ 63,528,988	\$ 67,814,039	\$ 71,345,928	\$ 75,297,749	\$ 78,653,434	
Other Charges						
Gross Billings	\$ 425,000	\$ 433,500	\$ 442,170	\$ 451,013	\$ 460,034	Based upon growth of 2%
Utility Service Charges	\$ 200,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	
Total Other Charges	\$ 625,000	\$ 653,500	\$ 662,170	\$ 671,013	\$ 680,034	
Total Charges for Services	\$ 64,680,024	\$ 69,024,044	\$ 72,596,887	\$ 76,591,760	\$ 79,992,720	
Other Revenues						
Interest Revenues						
Interest Revenues-Pooled Cash	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
Interest Revenues-Inv. Pools	\$ 768,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	Finished FY23 at \$1,230,416
Treasuries Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Interest Revenues	\$ 770,500	\$ 502,500	\$ 502,500	\$ 502,500	\$ 502,500	

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
Miscellaneous Revenues						
Miscellaneous	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Community Events	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
SSLGC-SAWS Reservation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	
Pole Attachment Fees	\$ 100,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	
CPS Water Rights Payment	\$ 164,850	\$ 173,093	\$ 181,747	\$ 190,834	\$ 200,376	Based upon 5% increase in GBRA water rights.
Credit Card Service Fees	\$ 200,000	\$ 204,000	\$ 208,080	\$ 212,242	\$ 216,486	Based upon 2% growth
Total Miscellaneous	\$ 566,350	\$ 558,093	\$ 570,827	\$ 584,076	\$ 597,863	
Total Other Revenues	\$ 1,336,850	\$ 1,060,593	\$ 1,073,327	\$ 1,086,576	\$ 1,100,363	
Intragovernmental Service						
User Fees						
Janitorial Fees	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	
Total User Fees	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	
Total Intragovernmental Revenues	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	
Other Financing Sources						
Intragovernmental Transfers						
Transfers from Retirement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Intragovernmental Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Utility Revenues	\$ 66,059,874	\$ 70,127,637	\$ 73,713,214	\$ 77,721,336	\$ 81,136,083	
% Increase in Revenue per Year		6.16%	5.11%	5.44%	4.39%	

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
EXPENDITURES						
Utility Billing						
Salaries	\$ 320,159	\$ 336,167	\$ 352,975	\$ 370,624	\$ 389,155	5% increase per year
Benefits	\$ 156,835	\$ 166,874	\$ 176,792	\$ 187,324	\$ 198,510	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 9,800	\$ 9,996	\$ 10,196	\$ 10,400	\$ 10,608	2% increase per year
General Supplies	\$ 114,400	\$ 111,024	\$ 119,924	\$ 116,903	\$ 125,962	2% increase supplies other than Minor Tools, 3% increase postage
Education	\$ 6,685	\$ 6,819	\$ 6,955	\$ 7,094	\$ 7,236	2% increase per year
Total Utility Billing	\$ 607,879	\$ 630,880	\$ 666,843	\$ 692,345	\$ 731,472	
Utility Administration						
Salaries	\$ 296,386	\$ 311,206	\$ 326,766	\$ 343,104	\$ 360,259	5% increase per year
Benefits	\$ 116,707	\$ 125,974	\$ 132,397	\$ 139,181	\$ 146,348	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 182,000	\$ 187,460	\$ 193,084	\$ 198,876	\$ 204,843	3% increase per year
Utilities Services	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	
Advertising	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	\$ 2,251	3% increase per year
General Supplies	\$ 925	\$ 1,453	\$ 1,481	\$ 1,511	\$ 1,541	3% increase other than Minor Tools
Miscellaneous	\$ 19,535	\$ 20,121	\$ 20,725	\$ 21,346	\$ 21,987	3% increase per year
Education	\$ 27,295	\$ 27,904	\$ 28,527	\$ 29,164	\$ 29,816	3% increase in dues per year, other 2% increase per year
Public Relations	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Total Utility Administration	\$ 650,749	\$ 682,078	\$ 711,001	\$ 741,268	\$ 772,945	
Administrative Services						
Salaries	\$ 1,288,578	\$ 1,353,007	\$ 1,420,658	\$ 1,491,690	\$ 1,566,275	5% increase per year
Benefits	\$ 550,346	\$ 587,218	\$ 620,469	\$ 655,690	\$ 693,002	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 4,801	\$ 4,945	\$ 5,093	\$ 5,246	\$ 5,404	3% increase per year
Repairs and Maintenance	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551	3% increase per year
Total Administrative Services	\$ 1,943,725	\$ 2,048,170	\$ 2,152,310	\$ 2,261,899	\$ 2,377,232	
Electric Distribution						
Salaries	\$ 1,895,728	\$ 1,990,515	\$ 2,090,040	\$ 2,194,542	\$ 2,304,270	5% increase per year
Benefits	\$ 798,774	\$ 848,606	\$ 896,458	\$ 947,110	\$ 1,000,731	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 150,000	\$ 154,500	\$ 159,135	\$ 163,909	\$ 168,826	3% increase per year
Technical Services	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318	\$ 28,138	3% increase per year
Utilities Services	\$ 3,756	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
Repairs/Maintenance	\$ 2,468,897	\$ 2,514,984	\$ 2,551,218	\$ 2,588,776	\$ 2,627,464	3% increase on some expenses, ROW is based upon revenue increase
General Supplies	\$ 119,200	\$ 99,366	\$ 101,597	\$ 103,895	\$ 106,262	3% increase other than Minor Tools
Gasoline	\$ 60,000	\$ 61,200	\$ 62,424	\$ 63,672	\$ 64,946	10-22% increase in FY23, 2% increase FY24-FY27
Wholesale Power Costs	\$ 18,500,000	\$ 18,731,572	\$ 19,073,348	\$ 19,052,967	\$ 19,242,171	Wholesale power costs adjusted per 2022 Electric Rate Study update
Education	\$ 92,000	\$ 93,840	\$ 95,717	\$ 97,631	\$ 99,584	2% increase per year
Public Relations	\$ 13,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	
Capital Outlay	\$ 255,000	\$ 262,650	\$ 270,530	\$ 278,645	\$ 287,005	3% increase per year
Total Electric Distribution	\$ 24,381,355	\$ 24,800,482	\$ 25,344,489	\$ 25,535,967	\$ 25,946,896	

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
Utility Services						
Salaries	\$ 1,251,342	\$ 1,266,409	\$ 1,329,479	\$ 1,395,703	\$ 1,465,238	5% increase per year
Benefits	\$ 558,549	\$ 571,239	\$ 603,780	\$ 638,268	\$ 674,824	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 105,809	\$ 106,635	\$ 107,477	\$ 108,335	\$ 109,209	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 49,400	\$ 50,882	\$ 52,408	\$ 53,981	\$ 55,600	3% increase per year
Rental	\$ 1,713	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	
General Supplies	\$ 19,500	\$ 19,980	\$ 20,474	\$ 20,984	\$ 21,508	3% increase other than Minor Tools
Gasoline	\$ 21,500	\$ 21,930	\$ 22,369	\$ 22,816	\$ 23,272	2% increase per year
Education	\$ 14,300	\$ 14,586	\$ 14,878	\$ 15,175	\$ 15,479	2% increase per year
Capital Outlay	\$ 161,000	\$ 165,830	\$ 170,805	\$ 175,929	\$ 181,207	3% increase per year
Total Utility Services	\$ 2,183,112	\$ 2,219,241	\$ 2,323,420	\$ 2,432,940	\$ 2,548,087	
Capital Projects/Engineering						
Salaries	\$ 984,713	\$ 1,033,949	\$ 1,085,646	\$ 1,139,928	\$ 1,196,925	5% increase per year before new positions or upgrades
Benefits	\$ 383,719	\$ 413,202	\$ 436,205	\$ 460,533	\$ 486,267	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 55,000	\$ 56,650	\$ 58,350	\$ 60,100	\$ 61,903	3% increase per year
Utilities Services	\$ 9,752	\$ 10,045	\$ 10,346	\$ 10,656	\$ 10,976	5% increase per year before new positions or upgrades
General Supplies	\$ 6,950	\$ 7,541	\$ 7,987	\$ 8,189	\$ 8,397	3% increase per year
Gasoline	\$ 6,500	\$ 6,630	\$ 6,763	\$ 6,898	\$ 7,036	2% increase per year
Education	\$ 11,290	\$ 11,516	\$ 11,746	\$ 11,981	\$ 12,221	2% increase per year
Total Capital Projects/Engineering	\$ 1,457,924	\$ 1,539,532	\$ 1,617,042	\$ 1,698,286	\$ 1,783,724	
Water Plant						
Salaries	\$ 773,464	\$ 811,657	\$ 851,743	\$ 893,816	\$ 937,975	5% increase per year
Benefits	\$ 340,619	\$ 360,727	\$ 381,028	\$ 402,526	\$ 425,293	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 16,300	\$ 16,626	\$ 16,959	\$ 17,298	\$ 17,644	2% increase per year
Technical Services	\$ 90,500	\$ 93,215	\$ 96,011	\$ 98,892	\$ 101,859	3% increase per year
Utilities Services	\$ 633,995	\$ 645,411	\$ 657,353	\$ 669,845	\$ 682,915	increase based upon commercial utility revenue increase for each service
Water Purchased	\$ 4,836,303	\$ 4,979,769	\$ 5,519,100	\$ 5,691,279	\$ 5,862,017	increase based upon COS annual review
Repairs/Maintenance	\$ 49,000	\$ 50,470	\$ 51,984	\$ 53,544	\$ 55,150	3% increase per year
Rental	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
General Supplies	\$ 219,200	\$ 226,319	\$ 233,034	\$ 239,950	\$ 247,073	Increase based upon estimated increase in consumption
Gasoline	\$ 3,000	\$ 3,060	\$ 3,121	\$ 3,184	\$ 3,247	2% increase per year
Education	\$ 19,276	\$ 19,662	\$ 20,055	\$ 20,456	\$ 20,865	2% increase per year
Total Water Plant	\$ 6,982,657	\$ 7,207,916	\$ 7,831,388	\$ 8,091,788	\$ 8,355,039	
Water/Sewer Maintenance						
Salaries	\$ 1,589,863	\$ 1,651,356	\$ 1,728,924	\$ 1,807,745	\$ 1,890,507	5% increase per year
Benefits	\$ 701,135	\$ 738,301	\$ 778,900	\$ 821,122	\$ 865,880	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 58,000	\$ 58,240	\$ 58,487	\$ 58,742	\$ 59,004	3% increase per year
Technical Services	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Utilities Services	\$ 41,058	\$ 41,512	\$ 41,977	\$ 42,455	\$ 42,944	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 3,690,704	\$ 3,590,253	\$ 3,913,810	\$ 4,278,083	\$ 4,581,820	3% increase on some expenses, ROW is based upon revenue increase
Rental	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
General Supplies	\$ 90,500	\$ 93,520	\$ 96,116	\$ 98,789	\$ 101,543	3% increase other than Minor Tools
Gasoline	\$ 72,600	\$ 74,052	\$ 75,533	\$ 77,044	\$ 78,585	2% increase per year
Education	\$ 16,350	\$ 16,677	\$ 17,011	\$ 17,351	\$ 17,698	2% increase per year
Public Relations	\$ 7,500	\$ 7,650	\$ 7,803	\$ 7,959	\$ 8,118	2% increase per year
Capital Outlay	\$ 125,500	\$ 129,265	\$ 133,143	\$ 137,137	\$ 141,251	3% increase per year
Total Water/Sewer Maintenance	\$ 6,395,510	\$ 6,403,325	\$ 6,854,203	\$ 7,348,926	\$ 7,789,850	

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
Geronimo Creek WWTP						
Professional Services	\$ 89,800	\$ 92,494	\$ 95,269	\$ 98,127	\$ 101,071	3% increase per year
Technical Services	\$ 53,000	\$ 54,590	\$ 56,228	\$ 57,915	\$ 59,652	3% increase per year
Utilities Services	\$ 130,650	\$ 130,923	\$ 131,197	\$ 131,471	\$ 131,747	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 136,000	\$ 140,080	\$ 144,282	\$ 148,611	\$ 153,069	3% increase per year
General Supplies	\$ 135,200	\$ 139,623	\$ 143,767	\$ 148,035	\$ 152,431	3% increase other than Minor Tools
Total Geronimo Creek WWTP	\$ 544,650	\$ 557,710	\$ 570,742	\$ 584,158	\$ 597,969	
Walnut Branch WWTP						
Salaries	\$ 662,499	\$ 695,624	\$ 730,405	\$ 766,925	\$ 805,271	5% increase per year
Benefits	\$ 293,954	\$ 311,417	\$ 329,159	\$ 347,956	\$ 367,874	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 77,800	\$ 80,134	\$ 82,538	\$ 85,014	\$ 87,565	3% increase per year
Technical Services	\$ 75,000	\$ 77,250	\$ 79,568	\$ 81,955	\$ 84,413	3% increase per year
Utilities Services	\$ 270,381	\$ 255,726	\$ 256,364	\$ 257,007	\$ 257,654	increase based upon commercial utility revenue increase for each service
Repairs/Maintenance	\$ 130,000	\$ 133,900	\$ 137,917	\$ 142,055	\$ 146,316	3% increase per year
General Supplies	\$ 136,749	\$ 141,358	\$ 146,033	\$ 150,334	\$ 154,764	3% increase other than Minor Tools
Gasoline	\$ 14,000	\$ 14,280	\$ 14,566	\$ 14,857	\$ 15,154	2% increase per year
Education	\$ 10,075	\$ 10,277	\$ 10,482	\$ 10,692	\$ 10,906	2% increase per year
Total Walnut Branch WWTP	\$ 1,670,457	\$ 1,719,965	\$ 1,787,031	\$ 1,856,794	\$ 1,929,917	
Economic Development						
Salaries	\$ 405,429	\$ 425,700	\$ 446,985	\$ 469,334	\$ 492,801	5% increase per year
Benefits	\$ 175,731	\$ 184,643	\$ 194,193	\$ 204,295	\$ 214,982	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 40,000	\$ 41,200	\$ 42,436	\$ 43,709	\$ 45,020	3% increase per year
Utilities Services	\$ 2,700	\$ 2,781	\$ 2,864	\$ 2,950	\$ 3,039	3% increase per year
General Supplies	\$ 1,000	\$ 2,030	\$ 2,061	\$ 2,093	\$ 2,126	3% increase per year
Professional Development	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	2% increase per year
Retail Development	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	2% increase per year
Total Economic Development	\$ 629,859	\$ 661,454	\$ 693,741	\$ 727,687	\$ 763,380	
Facilities						
Salaries	\$ 790,641	\$ 830,173	\$ 871,681	\$ 915,266	\$ 961,029	5% increase per year
Benefits	\$ 392,441	\$ 424,858	\$ 450,088	\$ 476,877	\$ 505,328	7.5% increase per year for health insurance, all other benefits 5% increase
Utilities Services	\$ 3,312	\$ 3,411	\$ 3,514	\$ 3,619	\$ 3,728	3% increase per year
Repairs and Maintenance	\$ 150,745	\$ 155,267	\$ 159,925	\$ 164,723	\$ 169,665	3% increase per year
General Supplies	\$ 51,200	\$ 52,806	\$ 54,453	\$ 55,891	\$ 57,373	3% increase other than Minor Tools
Gasoline	\$ 8,000	\$ 8,160	\$ 8,323	\$ 8,490	\$ 8,659	2% increase per year
Education	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	2% increase per year
Total Facilities	\$ 1,398,339	\$ 1,476,716	\$ 1,550,065	\$ 1,626,988	\$ 1,707,947	

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
Information Technologies						
Salaries	\$ 540,168	\$ 646,110	\$ 678,416	\$ 712,336	\$ 747,953	5% increase per year before new positions or upgrades
Benefits	\$ 223,914	\$ 275,620	\$ 291,059	\$ 307,406	\$ 324,719	7.5% increase for health insurance, other benefits 5% increase before new positions or upgrades
Professional Services	\$ 6,000	\$ 6,180	\$ 6,365	\$ 6,556	\$ 6,753	3% increase per year
Utilities Services	\$ 6,776	\$ 6,979	\$ 7,189	\$ 7,404	\$ 7,626	5% increase per year before new positions or upgrades
Repairs and Maintenance	\$ 616,940	\$ 635,448	\$ 654,512	\$ 674,147	\$ 694,371	3% increase per year
General Supplies	\$ 2,500	\$ 2,836	\$ 2,873	\$ 2,911	\$ 2,951	3% increase other than Minor Tools
Gasoline	\$ 2,500	\$ 2,550	\$ 2,601	\$ 2,653	\$ 2,706	2% increase per year
Education	\$ 14,400	\$ 14,688	\$ 14,982	\$ 15,281	\$ 15,587	2% increase per year
Total Information Technologies	\$ 1,413,198	\$ 1,590,412	\$ 1,657,996	\$ 1,728,696	\$ 1,802,667	
		1 new Network Administrator position (50%), Upgrade GIS Manager to Deputy CIO (50%)				
City Attorney						
Salaries	\$ 220,740	\$ 231,777	\$ 243,365	\$ 255,534	\$ 268,310	5% increase per year
Benefits	\$ 74,554	\$ 81,583	\$ 85,917	\$ 90,487	\$ 95,305	7.5% increase per year for health insurance, all other benefits 5% increase
Professional Services	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
Utilities Services	\$ 1,467	\$ 1,467	\$ 1,467	\$ 1,467	\$ 1,467	
General Supplies	\$ 4,000	\$ 180	\$ 180	\$ 180	\$ 180	
Education	\$ 4,300	\$ 4,386	\$ 4,474	\$ 4,563	\$ 4,654	2% increase per year
Total City Attorney	\$ 345,060	\$ 359,392	\$ 375,403	\$ 392,230	\$ 409,917	
Non-Departmental						
Professional Services	\$ 2,800	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	
Utilities Services	\$ 64,158	\$ 65,008	\$ 66,086	\$ 67,194	\$ 68,332	increase based upon commercial utility revenue increase for each service
Rental	\$ 13,200	\$ 13,596	\$ 14,004	\$ 14,424	\$ 14,857	3% increase per year
Insurance	\$ 353,000	\$ 363,590	\$ 374,498	\$ 385,733	\$ 397,305	3% increase per year
Supplies	\$ 4,250	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250	
Energy and Fuel	\$ 750	\$ 765	\$ 780	\$ 796	\$ 812	
Miscellaneous	\$ 6,990,291	\$ 8,820,611	\$ 9,479,792	\$ 10,273,209	\$ 8,857,674	
Transfers to Utility I&S	\$ 6,278,101	\$ 8,356,284	\$ 12,535,005	\$ 15,300,559	\$ 17,555,573	includes new bond issues for FY24 - FY27
Total Non-Departmental	\$ 13,706,550	\$ 17,625,603	\$ 22,475,915	\$ 26,047,664	\$ 26,900,302	

Account Description	FY2024	FY2025	FY2026	FY2027	FY2028	Comments
TOTAL EXPENDITURES BEFORE CAPITAL	\$ 64,311,028	\$ 69,522,876	\$ 76,611,589	\$ 81,767,638	\$ 84,417,344	
REVENUES OVER (UNDER)						
EXPENDITURES BEFORE CAPITAL	\$ 1,748,848	\$ 604,761	\$ (2,898,375)	\$ (4,046,302)	\$ (3,281,261)	
% Increase in Expenditures per Year	11.25%	8.10%	10.20%	6.73%	3.24%	
Capital Equipment/Projects						
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Electric	\$ 1,363,500	\$ 900,000	\$ 450,000	\$ -	\$ -	
Utilities Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Projects/Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	A detailed list of the Capital Equipment/Projects can be found in later pages
Water Plant	\$ -	\$ -	\$ -	\$ -	\$ -	
Water/Sewer Maintenance	\$ 2,349,000	\$ 3,619,381	\$ 1,639,381	\$ 1,819,381	\$ 1,994,381	
WWTP's	\$ -	\$ -	\$ -	\$ -	\$ -	
Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	
Information Technologies	\$ 138,500	\$ -	\$ -	\$ -	\$ -	
Economic Development	\$ 150,000	\$ -	\$ -	\$ -	\$ -	
Multi Departments	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Capital Equipment/Projects	\$ 4,001,000	\$ 4,519,381	\$ 2,089,381	\$ 1,819,381	\$ 1,994,381	
Use of Fund Balance	\$ (2,252,154)	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES AFTER CAPITAL AND USE OF FUND BALANCE	\$ 66,059,874	\$ 74,042,257	\$ 78,700,970	\$ 83,587,019	\$ 86,411,725	
REVENUES OVER (UNDER)						
EXPENDITURES	\$ 0	\$ (3,914,620)	\$ (4,987,756)	\$ (5,865,683)	\$ (5,275,642)	

INITIAL COSTS OF REQUESTED POSITIONS - UTILITY FUND

Department	Position Description	Cost Description	FY2024	FY2025	FY2026	FY2027	FY2028
Information Technology	Upgrade IT GIS Manager to Deputy CIO (50%)	Salaries/Benefits	\$ -	\$ 10,763	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -	\$ -
	Network Administrator (50%)	Salaries/Benefits	\$ -	\$ 53,760	\$ -	\$ -	\$ -
		Cell Phone All.	\$ -	\$ 450	\$ -	\$ -	\$ -
Total Information Technology			\$ -	\$ 64,973	\$ -	\$ -	\$ -
Total Personnel Requests Utility Fund			\$ -	\$ 64,973	\$ -	\$ -	\$ -

EFFECT OF ANNUAL COST OF REQUESTED POSITIONS - UTILITY FUND

	FY2024	FY2025	FY2026	FY2027	FY2028
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$ 1,748,848	\$ 604,761	\$ (2,898,375)	\$ (3,964,219)	\$ (2,981,449)
ANNUAL COST OF NEW POSITIONS	<u>\$ -</u>	<u>\$ 64,973</u>	<u>\$ 68,312</u>	<u>\$ 71,827</u>	<u>\$ 75,527</u>
REVENUES OVER (UNDER) WITHOUT NEW POSITIONS	<u><u>\$ 1,748,848</u></u>	<u><u>\$ 669,733</u></u>	<u><u>\$ (2,830,063)</u></u>	<u><u>\$ (3,892,392)</u></u>	<u><u>\$ (2,905,921)</u></u>

ANNUAL COST OF PROPOSED BONDS - UTILITY FUND

	FY2024	FY2025	FY2026	FY2027	FY2028
2025 Utility Revenue Bonds - \$76,000,000		\$2,131,250	\$4,584,063	\$4,565,688	\$4,547,313
2026 Utility Revenue Bonds - \$31,000,000			\$899,000	\$1,998,000	\$1,986,400
2027 Utility Revenue Bonds - \$19,500,000				\$570,375	\$1,290,750
2028 Utility Revenue Bonds - \$16,500,000					\$482,625
Less - Capitalized Interest	<u> </u>	<u>(2,131,250)</u>	<u>(5,158,063)</u>	<u>(6,609,063)</u>	<u>(5,522,650)</u>
	<u><u> \$0 </u></u>	<u><u> \$0 </u></u>	<u><u> \$325,000 </u></u>	<u><u> \$525,000 </u></u>	<u><u> \$2,784,438 </u></u>

EFFECT OF ANNUAL COST OF REQUESTED POSITIONS & POTENTIAL BOND ISSUES- UTILITY FUND

	FY2024	FY2025	FY2026	FY2027	FY2028
REVENUES OVER (UNDER) EXPENDITURES BEFORE CAPITAL	\$1,748,848	\$604,761	(\$2,898,375)	(\$4,046,302)	(\$3,281,261)
ANNUAL COST OF NEW POSITIONS	\$0	\$64,973	\$68,312	\$71,827	\$75,527
ANNUAL DEBT SERVICE PAYMENTS (PROPOSED BONDS)	<u>\$0</u>	<u>\$0</u>	<u>\$325,000</u>	<u>\$525,000</u>	<u>\$2,784,438</u>
REVENUES OVER (UNDER) WITHOUT NEW POSITIONS AND BONDS	<u><u>\$1,748,848</u></u>	<u><u>\$669,733</u></u>	<u><u>(\$2,505,063)</u></u>	<u><u>(\$3,449,475)</u></u>	<u><u>(\$421,296)</u></u>

DEBT SERVICE COVERAGE ANALYSIS

	FY2024	FY2025	FY2026	FY2027	FY2028
UTILITY REVENUES	\$66,059,874	\$70,127,637	\$73,713,214	\$77,721,336	\$81,136,083
ESTIMATED IMPACT REVENUES TO BE USED	\$4,580,928	\$4,853,672	\$5,068,916	\$5,169,273	\$5,419,011
UTILITY EXPENDITURES	\$64,311,028	\$69,522,876	\$76,611,589	\$81,767,638	\$84,417,344
LESS CAPITAL IN OPERATING FUND	(\$541,500)	(\$557,745)	(\$574,477)	(\$591,712)	(\$609,463)
LESS UTILITY REVENUE BOND PAYMENTS BUDGETED	(\$6,278,101)	(\$8,356,284)	(\$12,535,005)	(\$15,300,559)	(\$17,555,573)
EXPENDITURES LESS CAPITAL AND I&S	\$57,491,427	\$60,608,847	\$63,502,106	\$65,875,367	\$66,252,308
NET REVENUES (EXPENDITURES)	<u>\$13,149,375</u>	<u>\$14,372,461</u>	<u>\$15,280,024</u>	<u>\$17,015,242</u>	<u>\$20,302,785</u>
DEBT SERVICE REQUIREMENTS	\$7,934,473	\$8,281,358	\$8,852,986	\$9,102,401	\$11,614,153
DEBT SERVICE COVERAGE	1.66	1.74	1.73	1.87	1.75

**CAPITAL OUTLAY
FIVE YEAR
FORECAST – ALL
FUNDS**

FY2024-2028 General Fund

Capital Equipment

Priority	Fiscal Year	Department	Equipment	Projected Cost	Funding Source
1	2024	Police	Body Armor	\$15,300	Grant
				\$15,300	FF
2		Police	Tasers	\$8,568	FF
3		Police	Bola Wrap	\$16,500	FF
4		Fire/EMS	2 Fire Engines (Year 1 of 8 Lease Purchase)	\$300,000	Prior Yr
				\$8,927	GFCP
5		Fire/EMS	Inflatable Boat and Trailer	\$40,000	GFCP
6		Fire/EMS	Tender (T1)	\$500,000	Bonds
7		Fire/EMS	Cardiac Compression Devices (2)	\$45,000	GFCP
8		Fire/EMS	PPE Extractors	\$65,000	GFCP
9		Fire/EMS	Fire Equipment	\$25,000	GFCP
10		Fire/EMS	Weather Siren	\$30,000	GFCP
11		Animal Services	Adoption Trailer	\$60,000	GFCP
12		Brush	Grapple Truck	\$230,000	GFCP
13		Brush	Chip Truck	\$160,000	GFCP
14		Public Works	Sakai Roller	\$131,783	GFCP
15		Public Works	1/2 Ton Truck	\$55,000	GFCP
16		Coliseum	Purchase 1,100 new chairs & 6 chair dollies	\$115,000	COL
17		Parks	3/4 Ton Trucks (2)	\$150,000	GFCP
18		Parks	Dump Trailer	\$15,000	GFCP
19		IT	Annual staff computer/iPad refresh	\$120,000	GFCP
20		Golf	Fairway Mowers (3)	\$255,000	GCCP
21		Golf	Rough Mowers (2)	\$160,000	GCCP
22		Golf	Greens Aerator	\$54,000	GCCP
23		Golf	Sprayer	\$55,000	GCCP
24		Golf	Reel & Bedknife Grinder	\$100,000	GCCP
25		Police	UTV	\$13,500	GFCP

FY2024-2028 General Fund

Capital Equipment

Priority	Fiscal Year	Department	Equipment	Projected Cost	Funding Source
26		Fire/EMS	Battery Operated PPV Fans	\$25,000	GFCP
27		Fire/EMS	Thermal Imaging Cameras (4)	\$52,000	GFCP
28		Fire/EMS	Handheld Radios and Chargers (6)	\$90,000	GFCP
29		Public Works	Mowing Shredder	\$50,000	GFCP
30		Parks	Zero Turn Mowers (2)	\$40,000	GFCP
31		IT	New City Secretary Software	\$25,000	GFCP
				GFCP	
				Grant	
				FF	
				Prior Years	
				Bonds	
				GCCP	
				COL	
				TOTAL	
				\$1,431,210	
				\$15,300	
				\$40,368	
				\$300,000	
				\$500,000	
				\$624,000	
				\$115,000	
				\$3,025,878	
	2025	Various	Enterprise Leases	TBD	GFCP
		Police	Patrol Vehicles (13)	\$425,000	GFCP
		Police	CID Vehicles Leases(3)	TBD	GFCP
		Police	Body Armor	\$28,800	FF
		Police	FLOCK Cameras	TBD	GFCP
		Police	Radar Speed Trailer	\$25,000	GFCP
		Fire/EMS	2 Fire Engines (Year 2 of 8 Lease Purchase)	\$308,927	GFCP
		Fire/EMS	Full Size SUV (2)	\$150,000	GFCP
		Fire/EMS	Remount Ambulance Chassis	\$275,000	GFCP
		Fire/EMS	Point of Care Ultrasound (5)	\$15,000	GFCP
		Fire/EMS	Power Load Stretchers (2)	\$60,000	GFCP
		Animal Services	Vehicles (3)	\$270,000	GFCP
		Brush	Grapple Truck	\$250,000	GFCP
		Public Works	Patch Truck	\$285,000	GFCP
		Public Works	Forklift	\$110,000	GFCP

FY2024-2028 General Fund

Capital Equipment

Priority	Fiscal Year	Department	Equipment	Projected Cost	Funding Source
		Public Works	Tractor	\$90,000	GFCP
		Public Works	3/4 Ton Truck	\$80,000	GFCP
		Public Works	Gator	\$45,000	GFCP
		Public Works	1 Ton Truck	\$110,000	GFCP
		Golf	New Cart Fleet Lease	\$120,000	GCCP
		IT	Annual staff computer/iPad refresh	TBD	GFCP
			GFCP	\$2,498,927	
			GCCP	\$120,000	
			FF	\$28,800	
			TOTAL	\$2,647,727	
	2026	Various	Enterprise Leases	TBD	GFCP
		Police	Patrol Vehicles (15)	\$425,000	GFCP
		Police	Body Armor	\$36,000	FF
		Fire/EMS	2 Fire Engines (Year 3 of 8 Lease Purchase)	\$308,927	GFCP
		Fire/EMS	Ambulance Remount	\$275,000	GFCP
		Fire/EMS	Platform Aerial Ladder (Year 1 of 7 lease purchase)	\$350,000	GFCP
		Fire/EMS	Brush Truck	\$275,000	GFCP
		Fire/EMS	Cardiac Monitor/Defibrillator (9)	\$500,000	GFCP
		Library	(2) EV Level 2 charging stations	\$26,000	GFCP
		Animal Services	Awning for Large Outdoor Play Yard	\$60,000	GFCP
		Public Works	16' Flatbed Trailer	\$49,000	GFCP
		Brush	Chip Truck	\$140,000	GFCP
		Public Works	Uni-Loader	\$70,000	GFCP
		Brush	Chipper	\$100,000	GFCP
		Public Works	Grain Style Truck	\$135,000	GFCP
		Public Works	Tractor	\$55,000	GFCP
		Public Works	3/4 Ton Truck	\$75,000	GFCP

FY2024-2028 General Fund

Capital Equipment

Priority	Fiscal Year	Department	Equipment	Projected Cost	Funding Source
		Public Works	1 Ton Truck	\$85,000	GFCP
		Golf	New Cart Fleet Lease	\$120,000	GCCP
		IT	Annual staff computer/iPad refresh	TBD	GFCP
			GFCP	\$2,928,927	
			GCCP	\$120,000	
			FF	\$36,000	
			TOTAL	\$3,084,927	
	2027	Various	Enterprise Leases	TBD	GFCP
		Police	Patrol Vehicles (15)	\$425,000	GFCP
		Police	Body Armor	\$30,600	FF
		Fire/EMS	2 Fire Engines (Year 4 of 8 Lease Purchase)	\$308,927	GFCP
		Fire/EMS	Fire Engine (Year 1 of 7 lease purchase)	\$150,000	GFCP
		Fire/EMS	Platform Aerial Ladder (Year 2 of 7 lease purchase)	\$350,000	GFCP
		Fire/EMS	Remount Ambulance Chassis	\$275,000	GFCP
		Fire/EMS	Self-Contained Breathing Apparatus (10)	\$100,000	GFCP
		Fire/EMS	Cardiac Compression Devices (3)	\$45,000	GFCP
		Public Works	Tractor (2)	\$180,000	GFCP
		Brush	Chipper	\$100,000	GFCP
		Brush	Grapple Truck	\$225,000	GFCP
		Public Works	1/2 Ton Truck	\$65,000	GFCP
		Public Works	1 Ton Truck	\$75,000	GFCP
		Brush	Bucket Truck	\$200,000	GFCP
		Public Works	Freightliner	\$180,000	GFCP
		Public Works	Zipper	\$400,000	GFCP
		Golf	New Cart Fleet Lease	\$120,000	GCCP
		IT	Annual staff computer/iPad refresh	TBD	GFCP

FY2024-2028 General Fund

Capital Equipment

Priority	Fiscal Year	Department	Equipment	Projected Cost	Funding Source
			GFCP	\$3,078,927	
			GCCP	\$120,000	
			FF	\$30,600	
			TOTAL	\$3,229,527	
	2028	Police	Patrol Vehicles (15)	\$425,000	GFCP
		Police	Body Armor	\$39,600	FF
		Various	Enterprise Leases	TBD	GFCP
		Fire/EMS	2 Fire Engines (Year 5 of 8 Lease Purchase)	\$308,927	GFCP
		Fire/EMS	Platform Aerial Ladder (Year 3 of 7 lease purchase)	\$350,000	GFCP
		Fire/EMS	Fire Engine (Year 2 of 7 lease purchase)	\$150,000	GFCP
		Fire/EMS	Remount Ambulance Chassis	\$275,000	GFCP
		Fire/EMS	Hazmat Vehicle	\$500,000	GFCP
		Public Works	2 Ton Truck	\$80,000	GFCP
		Public Works	Sweeper	\$350,000	GFCP
		Public Works	Pneumatic Roller	\$125,000	GFCP
		Public Works	Paving Machine	\$400,000	GFCP
		Public Works	Tractor	\$145,000	GFCP
		Public Works	Compactor	\$100,000	GFCP
		Golf	New Cart Fleet Lease	\$120,000	GCCP
		IT	Annual staff computer/iPad refresh	TBD	GFCP
			GFCP	\$3,208,927	
			GCCP	\$120,000	
			FF	\$39,600	
			TOTAL	\$3,368,527	
2024-2028 Grand Total				\$15,356,586	

**FY2024-2028 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

	FY	Dept	Project	Projected Cost	Funding Source
1	2024	Main St/CVB	Creation of Tax Increment Financing District	\$40,000	GFCP
2		Police	Purchase and Replat 416 Goodrich	\$60,000	GFCP
3		Coliseum	Upgrade Stage Lighting	\$80,000	HOT
4		Coliseum	Audio and video improvements	\$200,000	Bonds
5		Facilities	Fire Station #2 - Resurface Bay Parking Area	\$40,000	GFCP
6		Facilities	Court - Pony Walls for Cubicle Areas	\$20,000	GFCP
7		Facilities	PD - Restroom Buildout	\$300,000	Bonds
8		Facilities	CH Annex - Chemical cleaning of exterior	\$20,000	GFCP
9		Facilities	Fire Station #3 - Dumpster Enclosure	\$60,000	GFCP
10		Parks	Recreation Center/Natatorium feasibility study	\$95,000	GFCP
11		Parks	Water Line Replacement for Rodeo Arena	\$15,000	SEC
12		IT	City firewall upgrade	\$55,000	GFCP
				\$55,000	UFCP
				\$20,000	SSLGC
13		IT	Citywide security camera upgrades (Ph. II)	\$60,500	GFCP
				\$13,500	UFCP
14		IT	UOC Technology Upgrades	\$5,000	GFCP
				\$70,000	UFCP
15		Fairgrounds	Utility Upgrades	\$30,000	SEC
16		CP/Eng	Railroad Quiet Zones	\$250,000	GFCP
17		CP/Eng	Drainage Master Plan	\$380,000	SWUF
18		Police	Plans for Police Building Build Out	TBD	GFCP
19		Facilities	Fire Station #2 - Awning	\$8,000	GFCP
20		Parks	Central Park Fountain electrical repairs	\$65,000	GFCP
21		Parks	Restripe various parking lots	\$75,000	GFCP
22		IT	Replacement Data Center UPS Units	\$30,300	GFCP
				\$10,200	UFCP

**FY2024-2028 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

	FY	Dept	Project	Projected Cost	Funding Source
23		IT	New Fax Platform	\$7,700	GFCP
				\$7,700	UFCP
24		IT	Citywide physical security/badge access	\$28,500	GFCP
				\$28,500	UFCP
25		IT	New Guest Network ISP Circuit	\$4,400	GFCP
				\$4,400	UFCP
26		IT	IT Strategic Plan	\$25,000	GFCP
				\$25,000	UFCP
			GFCP	\$949,400	
			UFCP	\$214,300	
			HOT	\$80,000	
			Bonds	\$500,000	
			SEC	\$45,000	
			SSLGC	\$20,000	
			SWUF	\$380,000	
			TOTAL	\$2,188,700	
	2025	Police	Parking Lot Shade for Patrol Vehicles	\$55,000	GFCP
		Police	Drone Program	\$250,000	GFCP
		Misc.	Meadowlake Project	\$3,640,000	Bonds
		Facilities	City Hall - Rekey	\$20,000	GFCP
		Library	Pressure Wash & Restripe Parking Lot	\$10,000	GFCP
		Facilities	Police - New Natural Gas Generator	\$275,000	Bonds
		Parks	Sebastopol House Renovations	\$750,000	Bonds
		Parks	Walnut Springs Public Restroom	\$150,000	PDF
		Parks	Walnut Springs Trail/Park West Trail lighting (Ph. I)	\$250,000	Bonds
		Parks	Softball 4-Plex Light Replacement	\$750,000	Bonds
		Parks	Rodeo Arena Lighting	\$50,000	SEC
		IT	Microsoft email migration to cloud	\$25,000	GFCP
				\$25,000	UFCP
		IT	Security Incident Event Monitoring	\$50,000	GFCP
				\$50,000	UFCP

**FY2024-2028 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

	FY	Dept	Project	Projected Cost	Funding Source
		IT	Upfitting LTE to 5G cellular connectivity		GFCP
		IT	GIS site analysis	\$6,000	GFCP
				\$6,000	UFCP
		IT	Vulnerability Scanning	\$5,600	GFCP
				\$5,600	UFCP
		IT	Hyperconverged Systems Architecture expansion	\$30,000	GFCP
				\$30,000	UFCP
		IT	Internet circuit bandwidth expansion		GFCP
		Library	Additional Shelving for teen area	\$10,000	GFCP
			GFCP	\$461,600	
			UFCP	\$116,600	
			Bonds	\$5,665,000	
			PDF	\$150,000	
			SEC	\$50,000	
			TOTAL	\$6,443,200	
	2026	Fire/EMS	Fire Station #4	\$9,000,000	Bonds
		Coliseum	Replace Main Exhibit Hall Flooring	\$125,000	GFCP
		Facilities	Install New HVAC VRV System	\$1,500,000	Bonds
		Facilities	Replace HVAC System City Facilities	\$50,000	GFCP
		Facilities	Parks Office Dura-last Roof System	\$25,000	GFCP
		Parks	Walnut Springs Trail/Park West Trail lighting (Ph. II)	\$500,000	Bonds
		Parks	Resurface tennis and basketball courts	\$75,000	GFCP
		Events Com.	Pave the swine barn	\$90,000	GFCP
		Police	Police Building Build Out	\$2,000,000	Bonds
			GFCP	\$365,000	
			Bonds	\$13,000,000	
			TOTAL	\$13,365,000	
	2027	Police	Firearms Training Center Improvements (Phase I)	\$1,000,000	Bonds
		Coliseum	RegROUT Main Entrance Floor and Hallways	\$30,000	GFCP

**FY2024-2028 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

	FY	Dept	Project	Projected Cost	Funding Source
		Facilities	Court - Install Additional Parking Spaces	\$125,000	GFCP
		Facilities	Fire Stations 1,2 &3 - Rekey to master system	\$20,000	GFCP
		Parks	Walnut Springs Trail Lighting (Ph. III)	\$500,000	Bonds
		Parks	Smokey Joe Ballfield Light Replacement	\$350,000	Bonds
		Parks	Smokey Joe restroom/locket rook renovations	\$250,000	Bonds
		Parks	Manuel C. Castilla playscape and parking	\$700,000	Bonds
		Parks	Park property	\$600,000	Bonds
		Parks	Below Grade Trail @ Court/Guadalupe	\$1,500,000	Bonds
		IT	City network switch refresh	TBD	GFCP
			GFCP	\$175,000	
			Bonds	\$4,900,000	
			TOTAL	\$5,075,000	
	2028	Police	Firearms Training Center Improvements (Phase II)	\$500,000	Bonds
		Police	Feasibility Study Combined Off-Site Communications Center	\$250,000	GFCP
		Coliseum	Additional Event Parking on Nelda Street	\$450,000	Bonds
		Facilities	Replace HVAC System City Facilities	\$50,000	GFCP
		Facilities	PD - Remodel Records Room	TBD	GFCP
		Library	Bird Strike Prevention Film	\$250,000	Bonds
		Parks	Recreation Center/Natatorium	\$45,000,000	Bonds
		Parks	Walnut Springs Trail Extension	\$4,000,000	Bonds
		Parks	Kayak/Canoe launch/dock at Starcke Park	\$75,000	GFCP
		Parks	Flag Poles at Central Park	\$100,000	GFCP
			GFCP	\$475,000	
			Bonds	\$50,200,000	
			TOTAL	\$50,675,000	
2024-2028 Grand Total				\$77,746,900	

FIVE YEAR STREET PROJECTS PLAN

FY	Project	Projected Cost	Approved Funding	Funding Source
2024	Lawson Street	\$3,372,950	\$460,024	SEDC PY
			\$272,950	Prior Yrs
			\$1,000,000	Grant
			\$1,639,976	Bonds FY24
	Transportation Plan	\$425,000	\$350,000	Prior Yrs
			\$75,000	RIF
	Washington Street Drainage	\$261,667	\$211,667	Bonds PY
			\$50,000	GFCP
	Walnut Springs Dam Environmental Study	\$285,796	\$110,796	Bonds PY
			\$175,000	Bonds FY24
	North Milam Street (Mountain to Kingsbury)	\$8,428,243	\$7,928,243	Bonds PY
			\$500,000	Bonds FY24
	SS4A Plan	\$331,500	\$265,200	Grant
			\$66,300	GFCP
	GLO Drainage Projects			
	Walnut Creek	\$15,384,557		
	North Guadalupe	\$14,976,405		
	Mays Creek	\$8,106,393		
	Heideke Street	\$14,463,265		
	Grant Administration	\$2,381,266		
	Match	\$378,619		
	Supplemental	\$1,927,518	\$1,927,518	Bonds PY
	TOTAL	\$57,618,023	\$37,861,886	Grant
			\$378,619	Prior Yrs
			\$7,920,000	Bonds FY24
			\$9,530,000	Bonds FY25
	Cordova (Highway46 to SH123)	\$40,871,046	\$24,898,916	MPO
			\$5,000,000	County
			\$5,997,264	Bonds PY
			\$3,475,000	Bonds FY24
			\$1,499,866	Bonds FY25
	Martindale Road PER	\$200,000	\$200,000	RIF

FIVE YEAR STREET PROJECTS PLAN

FY	Project	Projected Cost	Approved Funding	Funding Source
	Heideke Sidewalk Project (Braden to Kingsbury)	\$827,783	\$677,783 \$150,000	Bonds PY Bonds FY24
	City Sidewalk Projects	\$100,000	\$100,000	SF
	Rehab Streets (Zipper Projects)	\$800,000	\$800,000	Bonds FY24
	Chip Seal	\$419,265	\$419,265	Bonds FY24
	TOTAL	\$113,941,273		
2025	Rudeloff Road Phase II (Huber East to SH123 at FM20)	\$21,543,166	\$10,808,328 \$4,803,245 \$5,931,593	MPO Bonds PY Bonds FY25
	Mesquite Street Extension	\$713,490	\$190,157 \$443,409 \$79,924	Prior Years Bonds PY Bonds FY25
	Guadalupe Street (IH10 to UPRR)			
	Engineering	\$2,500,000	\$2,500,000	Bonds FY25
	Construction	\$10,500,000	\$10,500,000	Bonds FY26
	City Sidewalk Projects	\$100,000	\$100,000	SF
	Rehab Streets (Zipper Projects)	\$1,000,000	\$1,000,000	Bonds FY25
	Chip Seal	\$440,228	\$440,228	Bonds FY25
	TOTAL	\$36,796,884		
2026	College (Austin to King)	\$10,452,610	\$4,452,610 \$6,000,000	Bonds PY Bonds FY26
	Stratton, Jefferson, Guadalupe, Nelda Sidewalk	\$2,639,977	\$1,871,545 \$568,432 \$200,000	MPO Bonds PY Bonds FY26
	Citywide Drainage Projects	\$500,000	\$500,000	SWUF
	Rehab Streets (Zipper Projects)	\$1,000,000	\$1,000,000	Bonds FY26

FIVE YEAR STREET PROJECTS PLAN

FY	Project	Projected Cost	Approved Funding	Funding Source
	Chip Seal	\$462,240	\$462,240	Bonds FY26
	TOTAL	\$15,054,827		
2027	Jefferson Avenue PER	\$200,000	\$200,000	Bonds FY27
	Rehab Streets (Zipper Projects)	\$1,000,000	\$1,000,000	Bonds FY27
	Chip Seal	\$485,352	\$485,352	Bonds FY27
	TOTAL	\$1,685,352		
2028	Jefferson Avenue Engineering	\$1,500,000	\$1,500,000	Bonds FY28
	Strempel Road Extension PER	\$200,000	\$200,000	Bonds FY28
	Rehab Streets (Zipper Projects)	\$1,000,000	\$1,000,000	Bonds FY28
	Chip Seal	\$509,619	\$509,619	Bonds FY28
	TOTAL	\$3,209,619		
			\$116,300 GFCP \$27,120,967 Bonds PY \$15,079,241 Bonds FY24 \$20,981,611 Bonds FY25 \$18,162,240 Bonds FY26 \$1,685,352 Bonds FY27 \$3,209,619 Bonds FY28 \$39,127,086 Grant \$37,578,789 MPO \$5,000,000 County \$1,191,726 Prior Year \$500,000 SWUF \$200,000 SF \$275,000 RIF \$460,024 SEDC	
	2024-2028 Grand Total	\$170,687,954	\$170,687,955	

FY2024-2028 Utilities Capital Equipment

Priority	Fiscal Year	Area	Equipment	Projected Cost	Funding Source
1	2024	Electric	Backyard Machine	\$175,000	UFCP
2		Electric	Meter Testing Equipment	\$35,000	UFCP
3		Electric	6 x 16 Dump Trailer	\$13,500	UFCP
4		Electric	Service Bucket Truck	\$185,000	UFCP
5		W/WW Main.	Plate Compactors	\$17,000	UFCP
6		W/WW Main.	Shoring, Shoring boards, Jacks	\$25,000	UFCP
7		W/WW Main.	Insertavalve	\$150,000	UFCP
8		W/WW Main.	TV Van/Data Asset Management Program (Yr 1 of 5 Lease)	\$132,000	UFCP
			TOTAL	\$732,500	
	2025	W/WW Main.	Three (3) Generators for three (3) Lift Stations to provide emergency backup power	\$225,000	UFCP
		W/WW Main.	Flowable fill truck & cilos	\$1,000,000	UFCP
		W/WW Main.	F750 Crew Truck (2)	\$250,000	UFCP
		W/WW Main.	Vactor 2100i Lease	\$94,881	UFCP
		W/WW Main.	TV Van/Data Asset Management Program (Yr 2 of 5 Lease)	\$125,000	UFCP
			TOTAL	\$1,694,881	
	2026	W/WW Main.	Three (3) Generators for three (3) Lift Stations to provide emergency backup power	\$225,000	UFCP
		W/WW Main.	Vactor 2100i Lease	\$94,881	UFCP
		W/WW Main.	TV Van/Data Asset Management Program (Yr 3 of 5 Lease)	\$125,000	UFCP
			TOTAL	\$444,881	
	2027	W/WW Main.	Vactor 2100i (Year 4 of 5)	\$94,881	UFCP
			TV Van/Data Asset Management Program (Yr 4 of 5 Lease)	\$125,000	UFCP
		W/WW Main.	Three (3) Generators for three (3) Lift Stations to provide emergency backup power	\$225,000	UFCP
			TOTAL	\$444,881	
	2028	W/WW Main.	Vactor 2100i (Year 5 of 5)	\$94,881	UFCP
			TV Van/Data Asset Management Program (Yr 4 of 5 Lease)	\$125,000	UFCP
		W/WW Main.	Three (3) Generators for three (3) Lift Stations to provide emergency backup power	\$225,000	UFCP
			TOTAL	\$444,881	

2024-2028 Grand Total \$3,762,024

Electrical = Electrical Department, WP = Water Plant, W/WW Main. = Water / Wastewater Maintenance, WWTP = Wastewater Treatment Plant

**FY2024-2028 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS**

Priority	Fiscal Year	Dept	Project	Approved Funding	Funding Source
1	2024	Electric	MTU's for new customers in the Springs Hill CCN transfer area.	\$475,000	UFCP
2		Electric	Electric Outage System	\$665,000	Bonds
3		Electric	Customer Engagement Portal	\$200,000	UFCP
4		Electric	Aclara One Cloud Platform Upgrade	\$30,000	UFCP
5		Wastewater	Wastewater Master Plan	\$50,000	UFCP
6		Wastewater	Guadalupe River Drive Lift Station Renewal	\$1,000,000	Bonds
7		Wastewater	Nagel St. Gravity Main/Lift Station Decommission	\$1,100,000	Bonds
8		Wastewater	Unity Lift Station Renewal	\$1,250,000	Bonds
9		Wastewater	River Oak/Tor Drive/Pecan Orchard Lift Station	\$33,000,000	Bonds
10		Wastewater	SH 123 Gravity Main	\$13,500,000	Bonds
11		Wastewater	Geronimo Creek Interceptor (Engineering Ph.I)	\$3,000,000	Bonds
12		Wastewater	Infrastructure Repairs	\$500,000	UFCP
13		Wastewater	Lift Station Upgrades	\$100,000	UFCP
14		Wastewater	Walnut Branch Sewer Phase IV (30"-WB to Library	\$2,020,000	Bonds
15		Wastewater	Walnut Branch Sewer Phase III (Huber to Kingsbury)	\$1,000,000	Bonds
16		Water	Water Master Plan	\$50,000	UFCP
17		Water	High Service Pump Station Expansion	\$1,250,000	Bonds
18		Water	Western Booster Station	\$11,000,000	Bonds
19		Water	FM 20 Water Line	\$1,750,000	Bonds
20		Water	West Court Street Waterline replacement	\$1,000,000	Bonds
21		Water	Water Supply Plan review	\$75,000	UFCP
22		Water	Infrastructure Repairs	\$250,000	UFCP
23		Water	Ford's Landing Water Line (Engineering)	\$500,000	UFCP
24		Water	Hannah Heights Water Line (Engineering)	\$250,000	UFCP
25		Water	Rudeloff Road Waterline Transfer from SHWSC	\$4,000,000	Bonds

Priority	Fiscal Year	Dept	Project	Approved Funding	Funding Source
26		IT	City firewall upgrade	\$55,000	UFCP
				\$55,000	GFCP
				\$20,000	SSLGC
27		IT	Citywide security camera upgrades (Ph. II)	\$13,500	UFCP
				\$60,500	GFCP
28		IT	UOC Technology Upgrades	\$70,000	UFCP
				\$5,000	GFCP
29		Econ. Dev.	Business Improvement Grant	\$150,000	UFCP
30		Elec/WD	MTU Change Out	\$500,000	UFCP
31		IT	Replacement Data Center UPS Units	\$10,200	UFCP
				\$30,300	GFCP
32		IT	New Fax Platform	\$7,700	UFCP
				\$7,700	GFCP
33		IT	New Guest Network ISP Circuit	\$4,400	UFCP
				\$4,400	GFCP
34		IT	IT Strategic Plan	\$25,000	UFCP
				\$25,000	GFCP
			UFCP	\$3,315,800	
			GFCP	\$187,900	
			SSLGC	\$20,000	
			Bonds	\$75,535,000	
			TOTAL	\$79,058,700	
	2025	Electric	123 Bypass / IH 10 New Line Installation	\$450,000	UFCP
		Electric	San Antonio St. Line Rebuild	\$450,000	UFCP
		Wastewater	Geronimo Creek Interceptor (Construction Ph.I)	\$19,000,000	Bonds
		Wastewater	Geronimo Creek Interceptor (Engineering Ph.II))	\$2,000,000	Bonds
		Wastewater	Wastewater Asset Management	\$250,000	UFCP
		Wastewater	Infrastructure Repairs	\$500,000	UFCP
		Wastewater	Lift Station Upgrades	\$100,000	UFCP
		Wastewater	Local Limits Study	\$250,000	UFCP
		Wastewater	Force Main	\$43,000,000	Bonds
		Water	Up flow Clarifier SCADA	\$5,000,000	Bonds

Priority	Fiscal Year	Dept	Project	Approved Funding	Funding Source
		Water	Ford's Landing Water Line (Construction)	\$2,500,000	Bonds
		Water	Hannah Heights Water Line (Construction)	\$1,500,000	Bonds
		Water	SH46 Upper Pressure Plane Transmission Line	\$2,500,000	Bonds
		Water	Spring St. Water Line	\$300,000	UFCP
		Water	Water Supply Plan Review	\$75,000	UFCP
		Water	Storage Tanks Service (Painting/Maintenance)	\$199,500	UFCP
		Water	Infrastructure Repairs	\$250,000	UFCP
		IT	Microsoft email migration to cloud	\$25,000	UFCP
				\$25,000	GFCP
		IT	Security Incident Event Monitoring	\$50,000	UFCP
				\$50,000	GFCP
			UFCP	\$2,899,500	
			GFCP	\$75,000	
			Bonds	\$75,500,000	
			TOTAL	\$78,474,500	
	2026	Electric	Rebuild SW 10 from Leggett/Jefferson to Nelda	\$450,000	UFCP
		Wastewater	Friesenhahn Road Lift Station Renewal	\$900,000	Bonds
		Wastewater	Nolan Street Lift Station Renewal	\$750,000	Bonds
		Wastewater	Hampton Drive Lift Station Renewal	\$750,000	Bonds
		Wastewater	24-inch Geronimo Creek Interceptor (Construction)	\$12,000,000	Bonds
		Wastewater	Wastewater Asset Management	\$250,000	UFCP
		Wastewater	Repairs to existing wastewater infrastructure	\$500,000	UFCP
		Wastewater	Lift Station Upgrades and Compliance	\$100,000	UFCP
		Water	24" SH-46 Western Transmission Main	\$2,750,000	Bonds
		Water	SH46 Upper Pressure Plane Transmission Line Project S6	\$13,500,000	Bonds
		Water	Storage tanks (Painting / Maintenance) Service	\$19,500	UFCP
		Water	Water Supply Plan Review	\$75,000	UFCP
		Water	Repairs to existing water infrastructure	\$250,000	UFCP
			UFCP	\$1,644,500	
			Bonds	\$30,650,000	
			TOTAL	\$32,294,500	

Priority	Fiscal Year	Dept	Project	Approved Funding	Funding Source
	2027	Wastewater	Cross Roads Lift Station Renewal	\$925,000	Bonds
		Wastewater	Wastewater Asset Management	\$250,000	UFCP
		Wastewater	Repairs to existing wastewater infrastructure	\$500,000	UFCP
		Wastewater	Lift Station Upgrades and Compliance	\$100,000	UFCP
		Water	1.5mg EST	\$1,500,000	Bonds
		Water	24" SH-46 Western Transmission Main	\$16,500,000	Bonds
		Water	Storage tanks (Painting / Maintenance) Service	\$199,500	UFCP
		Water	Water Supply Plan Review	\$75,000	UFCP
		Water	Repairs to existing water infrastructure	\$250,000	UFCP
			UFCP	\$1,374,500	
			Bonds	\$18,925,000	
			TOTAL	\$20,299,500	
	2028	Wastewater	Caterpillar Lift Station and Gravity Main	\$6,000,000	Bonds
		Wastewater	Wastewater Asset Management	\$250,000	UFCP
		Wastewater	Repairs to existing wastewater infrastructure	\$500,000	UFCP
		Wastewater	Lift Station Upgrades and Compliance	\$100,000	UFCP
		Water	1.5mg EST	\$10,000,000	Bonds
		Water	West Booster Station Expansion Project S8	\$250,000	UFCP
		Water	Storage tanks (Painting / Maintenance) Service	\$199,500	UFCP
		Water	Repairs to existing water infrastructure	\$250,000	UFCP
			UFCP	\$1,549,500	
			Bonds	\$16,000,000	
	TOTAL	\$17,549,500			
2024-2028 Grand Total				\$227,676,700	

CAPITAL OUTLAY KEY

Bonds – Certificates of Obligation, General Obligation or Utility Revenue Bonds

COL – Coliseum Fund

County – Guadalupe County project participation

FF – Federal Forfeiture Fund

GCCP – Golf Course Capital Projects Fund

GFCP – General Fund Capital Projects Fund

Grant – Grant funding

HOT – Hotel Occupancy Tax Fund

MPO – Metropolitan Planning Organization Funding

PDF – Park Development Fund

PY Bonds – Bonds remaining from prior year issues

RIF – Roadway Impact Fund

SEDC – Seguin Economic Development Corporation

SEC – Seguin Events Complex Fund

SF – Sidewalk Fund

SWUF – Storm Water Utility Fund

UFCP – Utility Fund Capital Projects Fund