

CITY OF SEGUIN, TEXAS



It's real.

2025 – 2026
PROPOSED BUDGET

City of Seguin
Proposed Budget
Fiscal Year 2025-26

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,039,326, which is a 4.91 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 \$1,168,324.

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It's real.

TO: Mayor Donna Dodgen
Mayor Pro Tem Monica Carter
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 2025-26 Budget

DATE: August 13, 2025

On behalf of the City staff, I present the 2025-26 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, 2025.

In presenting the Budget Report, I wish to recognize the Deputy City Manager Rick Cortes, 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 FY2026 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 FY2025 Budgets

Overall, the FY2025 General Fund expenditures are estimated to be lower than budget appropriations. The projected expenditures are \$53,992,736 which is \$129,414 below budgeted expenditures.

FY2025 General Fund revenues are projected to be \$55,758,532, which is \$1,624,627 above the budgeted revenues. Sales Tax revenue is projected to be \$400,000 higher than budgeted. ROW User Fees is projected to be \$276,907 higher than anticipated. Refuse Collection is projected to be \$140,000 higher than budgeted. Interest revenue is expected to finish \$221,471 higher than anticipated.

The General Fund is projected to end FY2025 with a positive estimated cash balance of \$1,765,796.

FY2025 Utility Fund revenues are estimated at \$72,654,358, which is \$4,129,682 more than the budgeted revenues. Electric revenues are projected to exceed budget by \$1,915,750. Water revenues are projected to exceed budget by \$733,690 and sewer revenues are projected to exceed budget by \$1,002,925. Interest revenue is projected to finish over budget by \$250,500. The projected FY2025 Utility Fund expenditures are estimated at \$71,264,330, which is \$2,739,654 above budget. Wholesale Power is expected to be over budget by \$2,466,876 due to increased usage as well as congestion expenses. ROW User Fees are expected to be \$276,907 due to an increase in revenue. The Utility Fund is projected to complete FY2025 with an estimated positive cash balance of \$1,390,028.

FY2026 General Fund Revenues

When compared to FY2025, the projected FY2026 General Fund Revenues show an increase of \$3,079,817, which represents an increase of 5.7%. Specific increases relating to the FY2026 revenues are presented below:

| | | |
|-----|----------------------------------------------------------------------------------------|-------------|
| (1) | Property Tax Based on increase in values and an increased debt service contribution | \$1,210,000 |
| (2) | Sales Tax Based upon tax on residential utilities and historical increases | \$939,430 |
| (3) | ROW User Fees Based upon electric, water and sewer revenues | \$507,391 |
| (4) | Refuse Collection Based upon increased number of customers and increase in rate | \$315,000 |

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 \$4,572,096,404 to a certified taxable value of \$4,462,048,756, there is still a value of \$327,627,954 under protest. When the certified tax roll is given to the City by the appraisal district, they provide an estimate of the protested

values based upon what the taxpayers' opinion of their values are. This value is \$265,046,015. When added to the certified values, the estimated value is \$4,727,094,771, which is an increase of \$154,998,367 or 3.4%. The average taxable value of a home has decreased slightly from \$260,322 in FY25 to \$255,604 in FY265. This year's no new revenue tax rate is \$.5135, which is \$.001 above the current tax rate of \$.5125. In addition, debt service payments rose from this time last year by \$2,165,886. This increase in the City's debt service resulted in the tax rate to rise by \$.0385. Staff is recommending using \$1,899,837 of roadway impact fees to help buy down that debt services rate. This will allow us to stay at the no new revenue rate. Staff is also recommending increasing the current rate to the no new revenue rate of \$.5135 which is an increase of \$.001. Due to the fact this rate is not going above the no new revenue tax rate, there is no requirement for a tax rate public hearing and additional tax rate legal notices.

FY 2026 General Fund Expenditures

Proposed FY2026 expenditures increased by \$3,152,502, or 5.8% when compared to FY2025. Costs for personnel and benefits represent 66.5% of the total General Fund expenditures.

Some of the notable increases in expenditures include:

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| (1) Salaries and benefits | \$2,678,711 |
| This includes a 3% cost of living increase effective in December 2025. It also includes the addition of key positions addressed later in the letter | |
| (2) Transfers to General I&S Fund | \$266,549 |
| Due to increased debt payment from the issuance of 2025 Certificates of Obligation Bonds | |
| (3) Transfers to Economic Development | \$166,667 |
| Increases in sales tax increase the transfer of funds to SEDC | |

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.

FY2026 Utility Fund Revenue

Projected FY2026 revenues show an increase of \$6,500,240 when compared to FY2025, a 9.5% increase.

- | | |
|-------------------------------------------------------------------------------------------------------|-------------|
| (1) Electric Revenue | \$3,254,910 |
| Due to rate adjustments from the updated electric rate study and increased consumption | |
| (2) Sewer Revenue | \$1,703,650 |
| Due to rate adjustments from the updated sewer rate study and the increase in the number of customers | |

- | | |
|-------------------------------------------------------------------------------------------|-------------|
| (3) Water Revenue | \$1,434,311 |
| Due to rate adjustments from the updated water rate study and the increase in consumption | |

FY 2026 Utility Fund Expenditures

Proposed Utility Fund expenditures are projected to increase by \$6,500,240. Costs for personnel and benefits represent 24.1% of the proposed increase in Utility Fund expenditures.

Notable increases in expenditures include:

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| (1) Salaries and benefits | \$1,202,548 |
| This includes a 3% cost of living increase effective in December 2025. It also includes the addition of key positions addressed later in the letter | |
| (2) Wholesale Power | \$5,203,876 |
| Due to increase in consumption and electric revenue | |
| (3) ROW User Fees | \$507,391 |
| Based upon the increase in electric, water and sewer revenue | |

Personnel

This year's proposed budget includes a 3 % cost of living increase for all employees effective the first full pay period in December 2025 and then a few market salary adjustments effective the first full pay period in October 2025. 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 is \$913,058.23 in the General Fund and \$455,664.62 in the Utility Fund.

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 required contribution rate to the Texas Municipal Retirement System (TMRS) has decreased ever so slightly from the current budgeted amount of 22.86% of gross payroll to 21.99% of gross payroll.

To address the growth demands within our City, and maintain and improve service levels, the following additional personnel are proposed in the FY2026 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 intern position is included in this year's budget. This intern position will be responsible for assisting the City Attorney in reviewing and drafting contracts, ordinances, and resolutions. The General Fund's portion for this request is \$9,468.94.

The request to add a new Fire Lieutenant position in the Fire Department mid-year is also funded in this year's budget. Since our Fire Department responds to almost 7,500 calls for emergency services annually, this position is needed to help provide improved EMS focused training and compliance requirements. Some of the responsibilities of this position will include the coordination and/or the creation of continuing education for all department personnel, ordering EMS supplies, conducting quality control evaluations, and representing the department at regional and state meetings. This position will also serve as the point of contact with DPS, DEA and DSHS. The cost of adding this position mid-year is \$78,180.41 to the General Fund.

Another request that is funded in this year's budget in the Fire Department is the addition of both HAZMAT and Fire Marshal Certification pay. HAZMAT certification requires employees to be trained by the Texas Commission on Fire Protection on how to respond to a controlled hazardous material incident and currently our Fire Department has 21 employees trained. Fire Marshal certification pay requires extensive knowledge of fire codes, building regulations, and safety standards and currently our Fire Department has 3 employees who hold this certification. Adding both certifications as paid certifications is a cost of \$20,630.03 to the General Fund.

The request to increase our Longevity Payment program from a starting rate of \$4.00 per year, after 3 years of service, to a tiered program is also funded in this year's budget. To remain competitive in the hiring market with both our current and tenured employees we would increase our starting rate to \$5.00 per year, after 3 years of service and then a higher rate as the employees' years of service increases. The General Fund's portion for this request is \$40,386.57.

Another request in this year's budget that is funded in the IT Department is the addition of GIS certification pay. Again, having our employees who have these certifications requires them to have extra training and tests, which brings value to our organization especially in GIS. For this budget year, adding ArcGIS Pro Foundation, Pro Associate and Professional Certification has a cost to the General Fund of \$5,094.49.

Next the funding for a temporary position in Main Street/Destination Seguin is also funded 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 \$11,558.25.

For Municipal Court an upgrade of one Court Clerk position to a Senior Court Clerk position is funded in this year's budget. The upgrade of this position would allow growth opportunities within this department and play a key part in succession planning in Municipal Court. The cost to the General Fund to fund this upgrade is \$5,962.32.

In the Parks and Recreation Department the request for a couple of upgrades as well as a cell phone allowance for our current Senior Administrative Assistant is included in this year's budget. The two upgrades funded in this year's budget include the upgrade of a Service Worker I to a Service Worker II and then the upgrade of a part-time Service Worker I to a full-time Service Worker I. As we continue to expand the area that Parks is responsible for which now includes the new restroom at the pickleball courts, the new downtown public restroom and the new playground and picnic pavilion at Manuel C. Castilla Park, more weekend and larger special events, youth and adult recreational programs, Movies in the Park, etc., we need to increase staff to help assist with all of these. The cost of these two upgrades and a cell phone allowance is \$44,176.49 to the General Fund.

For the Police Department, to maintain the level of service our citizens of Seguin have come to expect from the Seguin Police Department, an additional 2 full-time Police Officer positions are funded at mid-year in this year's budget at a cost of \$124,677.96 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.

Two other requests that are funded in this budget for the Police Department include the upgrade of four Corporal positions to four Sergeant positions and adding On-Call Pay for our CASE Unit Officers. Upgrading the four Corporal positions to four Sergeant positions would create a much needed mid shift in our Police Department that would overlap at the end of the day shift and the beginning of the night shift when our call volume is the greatest, putting more officers on the street when needed and less during the very early morning hours and very late at night when calls and traffic are less frequent. Adding On-Call pay for our CASE Unit Officers would add pay to those officers who are "called out" for major incidents, assist with getting offenders off the street and possible gather evidence, which overall would help benefit the community and the overall goal of the Police Department. The cost to the General Fund for these two requests is \$78,927.64.

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 is \$24,534.64 from the General Fund.

One other request that is funded in this budget for the Police Department is one full-time Telecommunications Operator position, mid-year. Adding a Telecommunications Operator position would benefit the Police Department by assisting with the increased call volume that continues to come into dispatch as the City continues to grow and more homes and businesses are developed. The cost of this additional resource mid-year is \$39,636.66 to the General Fund.

The last requests funded in this year's budget are from the Public Works Department. The three position upgrades include the upgrade of Brush Supervisor to Public Works Superintendent, the upgrade of Equipment Operator II to Heavy Equipment Operator in the Right of Way area, and the upgrade of the Administrative Technician to Senior Administrative

Technician. These upgrades are necessary to help develop our MS4 drainage program and provide adequate titles to reflect the current job duties being completed. The cost of the General Fund for all three upgrades is \$12,944.50.

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

In the City Attorney's Office, the request is to fund one intern position in this year's budget. This intern position will be responsible for assisting the City Attorney in reviewing and drafting contracts, ordinances, and resolutions. The Utility Fund's portion for this request is \$9,468.94.

In the Electric Department the request is to add two positions mid-year in this year's budget, which include both a Journeyman/Lineman II and an Apprentice Lineworker. Both positions are being requested due to the increased workload in this area. Adding these two positions would help balance the demands of work orders, capital projects, maintenance projects and on-call duties. Therefore, adding these two positions mid-year is a cost of \$120,418.91 to the Utility Fund.

The request to add one Service Worker position mid-year in the Facilities Department is also funded in this year's budget. With the increase in the number of events at the Coliseum and additional needs for keeping buildings clean and presentable we need to increase the staffing level in this area. The cost of adding this position mid-year is \$30,951.69 to the Utility Fund.

The request to increase our Longevity Payment program from a starting rate of \$4.00 per year, after 3 years of service, to a tiered program is also funded in this year's budget. To remain competitive in the hiring market with both our current and tenured employees we would increase our starting rate to \$5.00 per year, after 3 years of service and then a higher rate as the employees' years of service increases. The Utility Fund's portion for this request is \$27,228.10.

Another request in this year's budget that is funded in the IT Department, is the addition of GIS certification pay. Again, having our employees who have these certifications requires them to have extra training and tests, which brings value to our organization especially in GIS. For this budget year, adding ArcGIS Pro Foundation, Pro Associate and Professional Certification has a cost to the Utility Fund of \$5,094.49.

In the Water/Wastewater Department, in this year's budget, the request is to add a new Crew, midyear. This new Crew would consist of four team members which includes a Crew Leader position, a Heavy Equipment Operator position and two Utility Technician I positions. This request for a new Crew is due to the increased workload in this area. Adding a new Crew would help mitigate the added service calls and issues and provide adequate support for our larger customer base which was created by the Springs Hill CCN acquisition. The cost of adding these four positions mid-year is \$155,733.95 to the Utility Fund.

Next funding for a Utility Engineer in the Utility Services Department is also requested in this year's budget. The Utilities Department has had significant growth in the number of capital improvement projects over the past couple of years. Having this position would be beneficial to

help facilitate the projects through their different phases and to assist with the continued growth in the city and its impact on our system. The funding for this position to be added mid-year is \$94,085.16 from the Utility Fund.

The last request funded in this proposed budget is the upgrade of our current Director of Economic Development to an Assistant City Manager. This position would still have the same duties as before however additional duties would be assigned as well. Some of the added duties to this role include overseeing both the Main Street/ Destination Seguin Department and the Library. The cost to the Utility Fund for this upgrade is \$14,147.20.

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

The funding for a temporary position in Main Street/Destination Seguin is also funded 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 \$11,558.25.

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

The funding of two Equipment II Operator positions and the funding for the upgrade of Brush Supervisor to Public Works Superintendent is funded in this year's budget. The addition of these two positions would help with the MS4 drainage program that the City of Seguin is needing and the supervisor for this area is the requested upgrade. The cost to the Stormwater Drainage Utility Fund for these two positions and the upgrade is \$141,281.68.

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

The funding of many different positions within the Golf Department during the second quarter of 2026 is also funded in this year's budget. These positions include a full-time Groundskeeper II, a part-time Groundskeeper, three part-time Golf Shop Assistants, and a part-time Service Worker. All the new positions that are requested are needed to assist with the upkeep and daily operations of our new Golf Course. Also, with the additional staff it would help support our plan to extend our hours of operation for the course in the Spring of 2026. The cost to the Golf Fund for these added positions is \$111,925.33.

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, 2025 is \$2,378,080.

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:

Walnut Springs Spillway \$1,200,000
Bonds were issued in FY25 to include engineering, construction, construction administration and testing to repair flood damages at Walnut Springs Park and south of the Nolte Street bridge. Additional funds are needed to complete this project.

Railroad Quiet Zones \$500,000
The City is currently working with the Union Pacific to develop a plan that would allow trains the ability to pass through the City of Seguin without having to blow their train horns at each railroad crossing. This funding would be for the installation of infrastructure to make this project possible. Bonds were issued in FY25 to fund this project. Additional funds are needed to complete this project.

Aldama-Walnut Springs Trail Crossing \$450,000
This project is to realign a portion of the Walnut Springs Trail near Aldama Street. The trail will be rerouted under West Kingsbury Street near Aldama Street through the existing drainage culverts to create Seguin's second below-grade trail crossing. This will allow trail users to safely go underneath West Kingsbury Street as opposed to traveling a short distance on a five-foot sidewalk along West Kingsbury Street to cross at Hildago Street/N. Vaughan Avenue at a traffic light or dangerously crossing West Kingsbury Street.

Fire Station #4 \$9,000,000
To meet the service delivery demands that come with growth of the northern part of the community, the construction of fire station #4 is necessary. Construction of this station will serve to help bring our organization more into line with NFPA response times for various parts of the city. Current growth trends indicate that the Rudeloff/Huber area would be the best location.

New Community Park North of IH10 \$1,000,000
This would allow the City's contribution to a park for a proposed public improvement district. Bonds were issued in FY25 to begin funding this project. Additional funds are needed to complete this project.

Joe Carrillo Blvd./Countryside Blvd. \$500,000
This is to provide additional funding to a Transportation Alternatives grant received in the amount of \$2,002,496. The project will construct a 10-foot shared-use path along the east side of Countryside Boulevard from FM 466 to Joe Carrillo Boulevard, and along the south side of Joe Carrillo Boulevard from SH 123 to east of Lantana Gate. The project will include crosswalks and pedestrian signage at the two Seguin ISD school campuses for safe crossings at Joe Carrillo Boulevard. Additional signs and crosswalk markings will be added within the project boundaries. Bonds were issued in FY25 to fund this project. Additional funds are needed to complete this project.

Martindale Road Realignment \$6,000,000
This project will assist in alleviating projected congestion from the construction of the new NISD elementary school and increased residential development in the area. This project is supported by the thoroughfare plan and roadway impact fee study.

Rudeloff Road Phase II \$5,000,000
This is the second phase of the added capacity project approved through the MPO funding process. These funds are the City's contribution for the construction costs associated with this project.

Guadalupe Street \$10,500,000
IH 10 to Union Pacific Railroad. Bonds were previously issued for engineering. This includes ROW acquisition and construction.

Huber Road South \$3,000,000
Walnut Springs Development agreement

Street Rehabilitation \$1,000,000
This will fund rehabilitation of numerous streets throughout the City utilizing the Zipper.

Chip Seal \$500,000
This is the annual funding of our chip seal program that extends the life of numerous streets and improves the driving surface of the roadway.

The total amount recommended to be funded from 2026 Certificates of Obligations is \$39,000,000 including contingency funding.

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

New Stage Rigging at the Coliseum \$100,000
The current stage rigging is as old as the coliseum. It did not pass safety inspection by the light vendor. This is being funded out of the Coliseum Fund

Citywide Access Control Refresh \$191,625
This is year one of a three-year proposed effort to upgrade the City's decade old access control system.

Additional Parking at Park West \$550,000
Additional parking is needed as the current 130 parking spaces are not enough to accommodate all of the recreational activities. This is being funded out of the Park Development Fund.

Cubicles at the Development Center \$150,000
With the increase in staff in both Planning and Capital Projects/Engineering, there are no more available offices or cubicles available for future staff positions.

Police Department Storage Build Out \$180,000
To convert the unfinished area of the Police Department into office space for detectives and administrative staff.

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

Jim Briley Substation \$832,489
This project would upgrade the feeders, breakers and lines at the Jim Briley Substation

New Navarro Elementary Electric Distribution \$750,000
Construction of the electric lines to serve the new Navarro Elementary School.

Cordova Road Water/Wastewater \$1,892,300
This project is for the water and wastewater portion of the MPO project for Cordova Road.

Guadalupe Street Water/Wastewater (IH10 to UPRR) \$1,915,302
This project is for the water and wastewater portion of the Guadalupe Street project.

Unity Lift Station Renewal (Construction) \$6,000,000
This project includes installing updated safety and operational improvements to enhance lift station access and maintenance. Includes fencing, gate, wet well hatches/safety grates, and replacing existing motors. A lift Station includes replacing control panel, backup power, and general site piping.

24" Geronimo Creek Interceptor (Engineering) \$2,000,000
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.

Water/Wastewater Master Plan \$1,000,000

Walnut Branch Sewer Phase IV (30"-WB to Library) \$3,000,000
Bonds have been issued in the past for this project. Additional funding is needed to continue this project.

1.5MG Elevated Storage Tank (Engineering) \$2,500,000
This project includes construction of a new 1.5 MG EST and pertinent piping. The new EST will be interconnected with the ground water system and surface water systems. This EST is proposed with an overflow elevation of 740- feet at a facility height of approximately 200-feet. The proposed elevation provides minimum residual pressures of approximately 60 psi to all surface water customers. The EST will float independently from the ground water system but may be filled via the UPP during an emergency once pertinent projects have been completed. The primary driver for this project is to increase reliability for the surface water system and provide redundancy for surface water customers in the event of an emergency.

Surface Water / Ground Water Interconnect (Construction) \$4,000,000

This project is a critical component of the "Loop" project as this gives the System the ability to supply Rio Nogales 100% of their demand from the Ground Water System in the event of a Surface Water line failure. The loop project only provides ~50% of their demand.

SH46 Upper Pressure Plane Transmission Line Project S6 (Eng. & ROW) \$5,000,000
This project constructs a new 24" transmission main from the West Booster Station along SH46 north to the existing 16" water line at Cordova Rd.

West Booster Pump Station Pumping Expansion \$1,500,000

The total amount recommended to be funded from 2026 Utility Revenue Bonds is \$31,000,000, including contingency.

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

Upgrades to Substations \$314,568

Electric Outage Management \$400,000
Bonds were issued in the past to begin this project. Additional funds are needed to continue this project. Funding will come from contingency funds from previously issued bonds.

Rudeloff Road Phase II \$165,409
This is the water/wastewater portion of the MPO project for Rudeloff Road Phase II. Funding will come from contingency funds from previously issued bonds.

Love's Force Main \$250,000
Additional funds are needed to complete this project. Funding will come from contingency funds from previously issued bonds.

Water and Wastewater Infrastructure Repairs \$1,000,000

Local Limits Study \$250,000
Technically based local limits study (regulatory required based on new permit)

Storage Tanks Painting/Maintenance \$199,500

Strategic Water Plan Review \$75,000

CIP Review and Update \$100,000

Citywide Access Control Refresh \$49,375
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.

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, \$1,112,987 is proposed for capital equipment in the General Fund and \$1,799,552 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 FY2026 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 FY2026.

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, Rick Cortes, Deputy City Manager, or myself if you have any questions.

BUDGET SUMMARIES

**2024/25 ANNUAL BUDGET SUMMARY
OF ALL FUNDS**

| | 2023/24 ACTUAL | 2024/25 BUDGET | 9/30/2025 ESTIMATES | 2025/26 BUDGET |
|------------------------------------------|---------------------------|---------------------------|--------------------------------|---------------------------|
| General Fund | 49,200,978 | 54,134,265 | 53,992,736 | 57,214,082 |
| Utility Fund | 81,793,055 | 68,524,676 | 71,264,330 | 75,024,916 |
| Coliseum Fund | 382,575 | 321,772 | 394,496 | 413,100 |
| Aquatic Center Fund | 151,409 | 189,543 | 188,543 | 181,934 |
| Seguin Events Complex Fund | 211,626 | 150,172 | 152,402 | 158,327 |
| Golf Course Fund | 1,103,976 | 10,050 | 13,469 | 1,394,298 |
| Stormwater Drainage Utility Fund | 133,805 | 805,934 | 1,203,334 | 1,180,496 |
| Sebastopol House Fund | 81,421 | 92,458 | 91,279 | 101,134 |
| Destination Seguin Fund | 421,402 | 502,600 | 509,319 | 414,391 |
| Subtotal Operating | \$ 133,480,247 | \$ 124,731,470 | \$ 127,809,908 | \$ 136,082,678 |
| General Capital Projects Fund | 12,034,967 | 33,974,231 | 16,204,130 | 2,301,747 |
| Utility Capital Projects Fund | 1,236,022 | 6,241,961 | 3,662,483 | 3,933,980 |
| Occupancy Tax Fund | 1,156,966 | 980,100 | 1,038,125 | 1,020,100 |
| 2016 Certificates of Obligation Fund | 467,067 | 5,000 | 1,830 | - |
| 2016a Certificates of Obligation Fund | 382,732 | - | - | - |
| 2018 Certificates of Obligation Fund | 1,482,120 | 5,000 | (72,373) | 5,000 |
| 2020 Certificates of Obligation Fund | 2,009,003 | 100,000 | 150,003 | 50,000 |
| 2021 Tax Noes | - | - | 535 | - |
| 2021 Certificates of Obligation Fund | 796,995 | 150,000 | 215,001 | 50,000 |
| 2022 Certificates of Obligation Fund | 1,122,809 | 175,000 | 150,001 | 50,000 |
| 2022A Certificates of Obligation Fund | 4,663,329 | 350,000 | 600,001 | 200,000 |
| 2024 Certificates of Obligation Fund | 3,836,860 | 200,000 | 900,010 | 200,000 |
| 2025 Certificates of Obligation Fund | - | 41,100,000 | 2,069,739 | 200,000 |
| 2014 Utility Revenue Bond Fund | 22,106 | - | 192 | - |
| 2017 Utility Revenue Bond Fund | 546 | 10,000 | 25,494 | 10,000 |
| 2018 Utility Revenue Bond Fund | 12,941 | 25,000 | 11,300 | 5,000 |
| 2020 Utility Revenue Bond Fund | 40,542 | 75,000 | 90,001 | 50,000 |
| 2022 Certificates of Obligation Fund-UF | - | 350,000 | 550,001 | 200,000 |
| 2022A Certificates of Obligation Fund-UF | - | 500,000 | 1,800,004 | 500,000 |
| 2024 Certificates of Obligation Fund-UF | 763,236 | 400,000 | 3,000,115 | 500,000 |
| 2025 Certificates of Obligation Fund-UF | - | 103,500,000 | 2,588,968 | 500,000 |
| TWDB Bond Fund | - | 5,000,000 | 7,200,000 | 1,050,000 |
| Water Impact Fund | - | 445,888 | 145,904 | 2,960,572 |
| Sewer Impact Fund | 6,202,671 | 3,900,000 | 6,648,207 | 8,964,088 |
| Wholesale Power Savings Fund | - | - | - | 10,000 |
| Golf Course Capital Projects Fund | 176,005 | 1,000 | 10,326 | 245,373 |
| Building/Infrastructure Fund | - | 449,109 | 137,641 | - |
| Golf Course Building Fund | 78,581 | 16,500 | 44,546 | 99,819 |
| Sidewalk Fund | 106,740 | 24,000 | 102,442 | 20,000 |
| Park Development Fund | 1,046,581 | 490,000 | 154,871 | 350,000 |
| Library Building Fund | - | 2,000 | 3,006 | 1,000 |
| Hydroelectric Subordination Payment Fund | 12,445 | 25,000 | 25,667 | 35,000 |
| CVB Building Fund | 29,748 | 150 | - | - |
| Roadway Impact Fee Service Area A | 51,599 | - | 164,244 | 600,100 |
| Roadway Impact Fee Service Area B | 157,660 | 180,100 | 95,496 | 180,050 |
| Roadway Impact Fee Service Area C | 51,599 | 75,000 | 84,156 | 103,186 |
| Roadway Impact Fee Service Area D | 14,107 | 50,100 | 40,114 | 50,050 |
| Municipal Court Security Fund | 14,149 | 13,500 | 15,651 | 15,500 |
| Municipal Court Technology Fund | 2,760 | 11,025 | 2,760 | 2,760 |
| Rate Stabilization Fund-Water | - | - | 145,904 | 1,608,166 |
| Seguin Arts Commission | 53,633 | 46,350 | 46,650 | 42,350 |
| American Recovery Act Fund | 1,810,408 | 20,000 | 32,001 | 500 |
| Rate Stabilization Fund-Sewer | 1,033,367 | 3,900,000 | 6,648,207 | 4,824,497 |
| Industrial Development Fund | - | 7,500 | 8,520 | 6,000 |
| Federal Forfeiture/Seizure Fund | 35,737 | 3,050 | 53,825 | 3,000 |
| State Forfeiture/Seizure Fund | 7,247 | 2,100 | 11,807 | 2,000 |
| PD Community Fund | 22,497 | 20,000 | 25,000 | 20,000 |
| Retiree's Insurance Fund | 94,825 | 92,362 | 73,862 | 36,420 |
| Health Internal Insurance Fund | 4,670,595 | 5,384,357 | 4,734,357 | 5,787,033 |
| Emergency Fund | 2,035 | 5,000 | 120,000 | 10,000 |
| Workers' Comp. Internal Insurance Fund | 348,912 | 289,541 | 277,627 | 314,279 |
| Downtown/N. Austin Corr. Fund | 12,399 | 3,507 | 86,750 | 3,672 |
| Police Department Donations Fund | - | 1,500 | - | 1,000 |
| Local Youth Diversion Fund | 15,553 | 14,000 | 16,000 | 16,000 |
| PEG Capital Fees Fund | 40,585 | 37,050 | 42,000 | 37,050 |
| Utility I & S Fund | 11,756,311 | 17,344,486 | 19,924,923 | 13,122,638 |
| General I & S Fund | 8,639,395 | 10,700,184 | 10,700,184 | 11,554,123 |
| GRAND TOTAL | \$ 199,996,632 | \$ 361,427,121 | \$ 218,618,116 | \$ 197,934,731 |

**BUDGET SUMMARY
CITY OF SEGUIN
YEAR ENDING SEPTEMBER 30, 2026**

| Fund | Expenditures/Expenses | | | | | Total |
|------------------------------------------|-----------------------|-----------------------|----------------------|--------------------------|-------------------------|-----------------------|
| | Current | Capital Outlay | Debt Service | Transfers to Other Funds | Use of Fund Balance/RE | |
| General Fund | 44,892,163 | - | - | 14,277,132 | (1,955,213) | 57,214,082 |
| General Capital Projects Fund | 220,463 | 2,081,284 | - | - | - | 2,301,747 |
| Utility Fund | 66,804,170 | 549,650 | - | 9,623,241 | (1,952,145) | 75,024,916 |
| Utility Capital Projects Fund | 535,330 | 3,398,650 | - | - | - | 3,933,980 |
| Coliseum Fund | 326,135 | 100,000 | - | - | (13,035) | 413,100 |
| Aquatic Center Fund | 181,934 | - | - | - | - | 181,934 |
| Seguin Events Complex | 158,327 | - | - | - | - | 158,327 |
| Golf Course Fund | 1,618,728 | - | - | - | (224,430) | 1,394,298 |
| Stormwater Drainage Fund | 730,496 | 450,000 | - | - | - | 1,180,496 |
| Sebastopol Fund | 101,134 | - | - | - | - | 101,134 |
| Destination Seguin Fund | 414,391 | - | - | - | - | 414,391 |
| Occupancy Tax Fund | 142,706 | - | - | 1,044,311 | (166,917) | 1,020,100 |
| Bond Funds: | | | | | | |
| 2018 Certificates of Obligation Fund | - | 395,265 | - | - | (390,265) | 5,000 |
| 2020 Certificates of Obligation Fund | - | 1,963,389 | - | - | (1,913,389) | 50,000 |
| 2021 Certificates of Obligation Fund | - | 4,018,645 | - | - | (3,968,645) | 50,000 |
| 2022 Certificates of Obligation Fund | - | 3,253,966 | - | - | (3,203,966) | 50,000 |
| 2022A Certificates of Obligation Fund | - | 14,407,862 | - | - | (14,207,862) | 200,000 |
| 2024 Certificates of Obligation Fund | - | 13,435,469 | - | - | (13,235,469) | 200,000 |
| 2025 Certificates of Obligation Fund | - | 40,205,347 | - | - | (40,005,347) | 200,000 |
| 2014 Utility Revenue Bond Fund | - | 30 | - | - | (30) | - |
| 2017 Utility Revenue Bond Fund | - | 895,667 | - | - | (885,667) | 10,000 |
| 2018 Utility Revenue Bond Fund | - | 1,224,538 | - | - | (1,219,538) | 5,000 |
| 2020 Utility Revenue Bond Fund | - | 2,188,944 | - | - | (2,138,944) | 50,000 |
| 2022 Certificates of Obligation Fund-UF | - | 11,465,760 | - | - | (11,265,760) | 200,000 |
| 2022A Certificates of Obligation Fund-UF | - | 32,313,909 | - | - | (31,813,909) | 500,000 |
| 2024 Certificates of Obligation Fund-UF | - | 58,397,305 | - | - | (57,897,305) | 500,000 |
| 2025 Certificates of Obligation Fund-UF | - | 60,000,000 | - | - | (59,500,000) | 500,000 |
| TWDB Bonds | - | 100,000,000 | - | - | (98,950,000) | 1,050,000 |
| Capital Project Funds: | | | | | | |
| Water Impact Fund | - | - | - | 2,960,572 | - | 2,960,572 |
| Sewer Impact Fund | - | - | - | 8,964,088 | - | 8,964,088 |
| Wholesale Power Savings | - | 1,045,700 | - | - | (1,035,700) | 10,000 |
| Golf Course Capital Projects Fund | - | 120,000 | 160,453 | - | (35,080) | 245,373 |
| Golf Course Building Fund | - | - | 276,385 | - | (176,566) | 99,819 |
| Sidewalk Fund Expenses | - | 100,000 | - | - | (80,000) | 20,000 |
| Park Development Fund | - | 625,000 | - | - | (275,000) | 350,000 |
| Library Building Fund | - | 20,000 | - | - | (9,000) | 1,000 |
| Hydrorights Subordination Fund | - | 130,277 | - | - | (95,277) | 35,000 |
| Roadway Impact Fee Service Area A | - | - | - | 1,899,837 | (1,299,737) | 600,100 |
| Roadway Impact Fee Service Area B | 259,106 | - | - | - | (79,056) | 180,050 |
| Roadway Impact Fee Service Area C | 103,186 | - | - | - | - | 103,186 |
| Roadway Impact Fee Service Area D | 88,042 | - | - | - | (37,992) | 50,050 |
| Miscellaneous Funds: | | | | | | |
| Municipal Court Security Fund | 20,262 | - | - | - | (4,762) | 15,500 |
| Municipal Court Technology Fund | 2,760 | - | - | - | - | 2,760 |
| Seguin Arts Commission | 52,500 | - | - | - | (10,150) | 42,350 |
| American Recovery Act Fund | - | 341,614 | - | - | (341,114) | 500 |
| Rate Stabilization Fund-Water | - | - | - | 1,608,166 | - | 1,608,166 |
| Rate Stabilization Fund-Sewer | - | - | - | 4,824,497 | - | 4,824,497 |
| Industrial Development Fund | 10,000 | - | - | - | (4,000) | 6,000 |
| Federal Forfeiture/Seizure Fund | 3,822 | 70,639 | - | - | (71,461) | 3,000 |
| State Forefeiture/Seizure Fund | 20,000 | - | - | - | (18,000) | 2,000 |
| PD Community Fund | 20,000 | - | - | - | - | 20,000 |
| Retiree's Insurance Fund | 36,420 | - | - | - | - | 36,420 |
| Health Internal Insurance Fund | 5,787,033 | - | - | - | - | 5,787,033 |
| Emergency Fund | 10,000 | - | - | - | - | 10,000 |
| Workers' Comp. Int. Ins. Svc. Fund | 314,279 | - | - | - | - | 314,279 |
| Downtown/N. Austin Corridor | - | 25,000 | - | - | (21,328) | 3,672 |
| Police Donations Fund | 5,000 | - | - | - | (4,000) | 1,000 |
| Local Youth Diversion Fund | - | - | - | 16,000 | - | 16,000 |
| PEG Capital Fees Fund | 42,000 | - | - | - | (4,950) | 37,050 |
| Debt Service Funds: | | | | | | |
| Utility I & S Fund | - | - | 26,023,294 | - | (12,900,656) | 13,122,638 |
| General I & S Fund | - | - | 11,554,123 | - | - | 11,554,123 |
| Totals | \$ 122,900,387 | \$ 353,223,910 | \$ 38,014,255 | \$ 45,217,844 | \$ (361,411,665) | \$ 197,934,731 |

**CITY OF SEGUIN
PROPOSED 2025-26 BUDGET
SUMMARY - ALL FUNDS**

| Fund | Estimated Fund Balance 10/1/2025 | Estimated Revenues | Transfers In | Proposed Expenditures | Transfers Out | Estimated Fund Balance 9/30/2026 |
|------------------------------------------|-------------------------------------------------|-------------------------------|-------------------------|----------------------------------|--------------------------|-------------------------------------------------|
| General Fund - Operating | 22,451,895 | 57,198,082 | 16,000 | 44,892,163 | 14,277,132 | 20,496,682 |
| General Capital Projects Fund | 2,153,715 | 223,251 | 2,116,097 | 2,301,747 | - | 2,191,316 |
| General Funds | 24,605,610 | 57,421,333 | 2,132,097 | 47,193,910 | 14,277,132 | 22,687,998 |
| Utility Fund | 19,171,369 | 75,024,916 | - | 67,353,820 | 9,623,241 | 17,219,224 |
| Utility Capital Projects Fund | 4,582,477 | 501,045 | 3,933,980 | 3,933,980 | - | 5,083,522 |
| Utility Funds | 23,753,846 | 75,525,961 | 3,933,980 | 71,287,800 | 9,623,241 | 22,302,746 |
| Coliseum Fund | 334,504 | 123,100 | 290,000 | 426,135 | - | 321,469 |
| Aquatic Center Fund | 13,135 | 104,050 | 77,884 | 181,934 | - | 13,135 |
| Seguin Events Complex | 82,208 | 58,050 | 100,277 | 158,327 | - | 82,208 |
| Golf Course Fund | 840,045 | 1,394,299 | - | 1,618,728 | - | 615,616 |
| Stormwater Drainage Utility Fund | 1,887,874 | 1,234,100 | - | 1,180,496 | - | 1,941,478 |
| Sebastopol Fund | 75,497 | 2,100 | 99,034 | 101,134 | - | 75,497 |
| Destination Seguin Fund | 472,250 | 19,200 | 510,000 | 414,391 | - | 587,059 |
| Occupancy Tax Fund | 943,924 | 1,020,100 | - | 142,706 | 1,044,311 | 777,007 |
| Bond Funds: | | | | | | |
| 2018 Certificates of Obligation Fund | 390,265 | 5,000 | - | 395,265 | - | - |
| 2020 Certificates of Obligation Fund | 1,913,389 | 50,000 | - | 1,963,389 | - | - |
| 2021 Certificates of Obligation Fund | 3,968,645 | 50,000 | - | 4,018,645 | - | - |
| 2022 Certificates of Obligation Fund | 3,203,966 | 50,000 | - | 3,253,966 | - | - |
| 2022A Certificates of Obligation Fund | 14,207,862 | 200,000 | - | 14,407,862 | - | - |
| 2024 Certificates of Obligation Fund | 13,235,469 | 200,000 | - | 13,435,469 | - | - |
| 2024 Certificates of Obligation Fund | 40,205,347 | 200,000 | - | 40,205,347 | - | 200,000 |
| 2014 Utility Revenue Bond Fund | 30 | - | - | 30 | - | - |
| 2017 Utility Revenue Bond Fund | 885,667 | 10,000 | - | 895,667 | - | - |
| 2018 Utility Revenue Bond Fund | 1,219,538 | 5,000 | - | 1,224,538 | - | - |
| 2020 Utility Revenue Bond Fund | 2,138,944 | 50,000 | - | 2,188,944 | - | - |
| 2022 Certificates of Obligation Fund-UF | 11,265,760 | 200,000 | - | 11,465,760 | - | - |
| 2022A Certificates of Obligation Fund-UF | 31,813,909 | 500,000 | - | 32,313,909 | - | - |
| 2024 Certificates of Obligation Fund-UF | 57,897,305 | 500,000 | - | 58,397,305 | - | - |
| 2025 Certificates of Obligation Fund-UF | 103,984,292 | 500,000 | - | 60,000,000 | - | 44,484,292 |
| TWDB Bonds | 136,758,878 | 1,050,000 | - | 100,000,000 | - | 37,808,878 |
| Bond Funds | 423,089,266 | 3,570,000 | - | 344,166,096 | - | 82,493,170 |
| Capital Project Funds: | | | | | | |
| Water Impact Fund | 5,652,517 | 3,100,100 | - | - | 2,960,572 | 5,792,045 |
| Sewer Impact Fund | 11,249,113 | 10,000,500 | - | - | 8,964,088 | 12,285,525 |
| Wholesale Power Savings | 1,040,589 | 10,000 | - | 1,045,700 | - | 4,889 |
| Golf Course Capital Projects Fund | 56,928 | 245,373 | - | 280,453 | - | 21,848 |
| Building/Infrastructure Fund | 1,268,181 | 10,000 | - | - | - | 1,278,181 |
| Golf Course Building Fund | 608,285 | 99,819 | - | 276,385 | - | 431,719 |
| Sidewalk Fund | 146,924 | 20,000 | - | 100,000 | - | 66,924 |
| Park Development Fund | 1,993,442 | 350,000 | - | 625,000 | - | 1,718,442 |
| Library Building Fund | 62,274 | 1,000 | - | 10,000 | - | 53,274 |
| Hydrorights Subordination Fund | 209,518 | 35,000 | - | 130,277 | - | 114,241 |
| CVB Building Fund | 34,794 | 100 | - | - | - | 34,894 |
| Roadway Impact Fee Service Area A | 4,748,096 | 600,100 | - | 1,899,837 | - | 3,448,359 |
| Roadway Impact Fee Service Area B | 1,239,100 | 180,050 | - | 259,106 | - | 1,160,044 |

**CITY OF SEGUIN
PROPOSED 2025-26 BUDGET
SUMMARY - ALL FUNDS**

| Fund | Estimated Fund Balance 10/1/2025 | Estimated Revenues | Transfers In | Proposed Expenditures | Transfers Out | Estimated Fund Balance 9/30/2026 |
|------------------------------------|-------------------------------------------------|-------------------------------|-------------------------|----------------------------------|--------------------------|-------------------------------------------------|
| Roadway Impact Fee Service Area C | 2,501,462 | 150,100 | - | 103,186 | - | 2,548,376 |
| Roadway Impact Fee Service Area D | 842,674 | 50,050 | - | 88,042 | - | 804,682 |
| Capital Project Funds | 31,653,897 | 14,852,192 | - | 4,817,986 | 11,924,660 | 29,763,443 |
| Miscellaneous Funds: | | | | | | |
| EvidenceAbandoned Fund | 32,625 | 500 | - | - | - | 33,125 |
| Municipal Court Security Fund | 14,693 | 15,500 | - | 20,262 | - | 9,931 |
| Rate Stabilization Fund-Electric | 1,305,646 | 30,000 | - | - | - | 1,335,646 |
| Municipal Court Technology Fund | 19,779 | 13,025 | - | 2,760 | - | 30,044 |
| Rate Stabilization Fund-Water | 246,611 | 2,000 | 2,960,572 | - | 1,608,166 | 1,601,017 |
| Seguin Arts Commission | 17,636 | 27,350 | 15,000 | 52,500 | - | 7,486 |
| American Recovery Act | 341,114 | 500 | - | 341,614 | - | - |
| Rate Stabilization Fund-Sewer | 8,182,411 | 100,000 | 8,964,088 | - | 4,824,497 | 12,422,002 |
| Civil Forfeiture Fund | 21,789 | 200 | - | - | - | 21,989 |
| Riverside Cemetery Fund | 12,551 | - | - | - | 12,551 | - |
| Industrial Development Fund | 216,602 | 6,000 | - | 10,000 | - | 212,602 |
| Federal Forfeiture/Seizure Fund | 237,920 | 300 | - | 74,461 | - | 163,759 |
| State Forefeiture/Seizure Fund | 175,767 | 2,000 | - | 20,000 | - | 157,767 |
| PD Community Fund | 1,079,853 | 22,050 | - | 20,000 | - | 1,081,903 |
| Retiree's Insurance Fund | 897,444 | 54,533 | - | 36,420 | - | 915,557 |
| Health Internal Insurance Fund | 1,287,480 | 5,983,387 | - | 5,787,033 | - | 1,483,834 |
| Emergency Fund | 2,378,080 | 100,100 | - | 10,000 | - | 2,468,180 |
| Workers' Comp. Int. Ins. Svc. Fund | 164,994 | 316,329 | - | 314,279 | - | 167,044 |
| Downtown/N. Austin Corr. Fund | 173,285 | 3,672 | - | 25,000 | - | 151,957 |
| Police Department Donations Fund | 36,318 | 1,000 | - | 5,000 | - | 32,318 |
| Indigent Health Care Fund | 241,866 | 7,000 | - | - | - | 248,866 |
| Local Youth Diversion Fund | 8 | 16,000 | - | - | 16,000 | 8 |
| PEG Capital Fees Fund | 100,794 | 37,050 | - | 42,000 | - | 95,844 |
| Treasury Equity Sharing Fund | 62,388 | 200 | - | - | - | 62,588 |
| Miscellaneous Funds | 17,247,654 | 6,738,696 | 11,939,660 | 6,761,329 | 6,461,214 | 22,703,467 |
| Debt Service Funds: | | | | | | |
| Utility Reserve Fund | 6,199,041 | 200,000 | - | - | - | 6,399,041 |
| Utility I & S Fund | 17,535,737 | 1,000,714 | 12,121,924 | 26,023,294 | - | 4,635,081 |
| General I & S Fund | 1,292,977 | 100,000 | 11,552,124 | 11,554,123 | - | 1,390,978 |
| Debt Service Funds | 25,027,755 | 1,300,714 | 23,674,048 | 37,577,417 | - | 12,425,100 |
| Totals | \$ 550,027,465 | \$ 163,363,895 | \$ 42,756,980 | \$ 516,028,389 | \$ 43,330,558 | \$ 196,789,393 |



2025-26 Budget - General Fund Revenues Summary

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------|-------------------|-------------------|--------------------|---------------------|-------------------|
| 001 - GENERAL | | | | | |
| 310 - General Taxes | 21,922,679 | 23,430,380 | 21,573,124 | 23,484,654 | 24,655,617 |
| 320 - Licenses and Permits | 2,834,779 | 3,239,000 | 1,692,187 | 3,307,000 | 3,270,000 |
| 330 - Intergovernmental Revenue | 16,021,823 | 15,204,322 | 7,921,555 | 15,755,814 | 16,235,077 |
| 340 - Charges for Services | 4,812,297 | 4,744,000 | 2,497,590 | 5,009,000 | 5,217,300 |
| 350 - Fines | 628,336 | 586,700 | 296,403 | 601,025 | 608,500 |
| 360 - Other Revenues | 2,399,050 | 1,687,521 | 1,373,929 | 2,081,790 | 1,475,855 |
| 370 - Intragovernmental Service | 4,961,601 | 5,228,342 | 2,614,171 | 5,505,249 | 5,735,733 |
| 390 - Other Financing Sources | 15,553 | 14,000 | 7,422 | 14,000 | 16,000 |
| GENERAL Totals: | 53,596,119 | 54,134,265 | 37,976,380 | 55,758,532 | 57,214,082 |



2025-26 Budget-General Fund Summary by Department

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|-------------------|-------------------|--------------------|---------------------|-------------------|
| 001 - GENERAL | | | | | |
| 10 - General Government | 126,478 | 138,244 | 56,828 | 134,244 | 141,905 |
| 11 - City Manager | 297,734 | 355,270 | 158,764 | 355,252 | 411,713 |
| 12 - Finance | 915,734 | 1,073,402 | 416,596 | 1,075,005 | 1,157,382 |
| 14 - Legal and Judicial | 462,335 | 519,924 | 240,179 | 520,349 | 568,425 |
| 16 - Police | 10,716,865 | 12,180,017 | 5,306,922 | 12,122,772 | 13,262,697 |
| 17 - Fire | 9,363,363 | 11,539,242 | 4,784,390 | 11,521,953 | 12,412,427 |
| 18 - Animal Services | 646,924 | 798,343 | 323,043 | 790,485 | 813,357 |
| 21 - Planning | 2,416,708 | 2,755,974 | 1,075,860 | 2,647,997 | 2,740,746 |
| 22 - City Secretary | 143,798 | 175,517 | 95,930 | 174,548 | 162,865 |
| 23 - Human Resources | 414,363 | 486,637 | 204,350 | 478,101 | 504,291 |
| 24 - Public Works Department | 2,176,857 | 2,818,522 | 1,151,684 | 2,798,026 | 2,887,438 |
| 25 - Vehicle Maintenance | 773,449 | 780,090 | 318,421 | 771,602 | 798,562 |
| 26 - Engineering / Capital Projects | 459,113 | 556,801 | 223,505 | 553,671 | 543,722 |
| 27 - Brush Department | 598,285 | 685,623 | 287,875 | 679,142 | 691,682 |
| 28 - Downtown & Main St. Prog. | 235,058 | 273,029 | 110,966 | 272,154 | 233,321 |
| 29 - Facilities | 339,149 | 421,099 | 159,365 | 436,606 | 478,598 |
| 31 - Public Library | 1,723,690 | 1,957,764 | 899,936 | 1,973,664 | 2,142,797 |
| 34 - Parks and Recreation | 2,502,772 | 2,985,402 | 1,231,680 | 2,925,018 | 3,237,360 |
| 87 - Information Technologies | 1,169,732 | 1,561,424 | 624,623 | 1,561,424 | 1,745,421 |
| 89 - City Attorney | 214,409 | 242,522 | 105,123 | 242,522 | 255,104 |
| 90 - Non Departmental | 13,429,887 | 18,046,351 | 13,593,102 | 18,187,248 | 13,979,484 |
| 98 - Use of Fund Balance | 0 | (6,229,047) | 0 | (6,229,047) | (1,955,213) |
| GENERAL Totals: | 49,126,703 | 54,122,150 | 31,369,142 | 53,992,736 | 57,214,082 |



2025-26 Budget - General Fund Summary by Category

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------|-------------------|-------------------|--------------------|---------------------|-------------------|
| 001 - GENERAL | | | | | |
| 11 - Salaries | 21,327,968 | 24,848,435 | 10,558,852 | 24,848,435 | 27,027,926 |
| 12 - Benefits | 9,081,443 | 10,580,839 | 4,563,922 | 10,580,839 | 11,080,059 |
| 32 - Professional Services | 3,443,483 | 3,679,400 | 1,641,448 | 3,829,000 | 4,019,111 |
| 41 - Utilities Services | 597,894 | 695,293 | 315,105 | 687,194 | 801,734 |
| 43 - Repair and Maintenance | 1,715,457 | 2,070,543 | 857,762 | 2,070,543 | 2,305,144 |
| 44 - Rental | 66,481 | 86,640 | 27,223 | 84,265 | 84,640 |
| 52 - Insurance | 198,591 | 410,000 | 329,601 | 415,000 | 410,000 |
| 54 - Advertising | 25,148 | 35,200 | 17,895 | 35,200 | 36,600 |
| 61 - General Supplies | 1,051,250 | 1,400,354 | 651,483 | 1,400,354 | 1,420,982 |
| 62 - Energy and Fuel | 531,265 | 553,000 | 229,992 | 552,850 | 616,000 |
| 65 - Miscellaneous | (7,485,671) | (6,057,686) | (3,113,301) | (6,127,686) | (6,567,600) |
| 66 - Education | 301,571 | 409,275 | 140,134 | 409,530 | 453,605 |
| 67 - Public Relations | 54,822 | 78,850 | 40,116 | 78,850 | 64,450 |
| 81 - Contributions | 1,256,483 | 2,980,369 | 1,556,734 | 2,980,369 | 3,139,512 |
| 82 - Intragvrnmntl. Transfers | 16,960,517 | 18,310,373 | 13,552,177 | 18,377,040 | 14,277,132 |
| 97 - Use of Fund Balance | 0 | (6,229,047) | 0 | (6,229,047) | (1,955,213) |
| 99 - Inventory | 0 | 270,312 | 0 | 0 | 0 |
| GENERAL Totals: | 49,126,703 | 54,122,150 | 31,369,142 | 53,992,736 | 57,214,082 |



It's real.

2025-26 Budget - Utility Fund Revenues Summary

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | |
| 340 - Charges for Services | 67,427,778 | 67,364,526 | 33,917,062 | 71,158,558 | 73,866,716 |
| 360 - Other Revenues | 2,273,484 | 1,117,150 | 817,326 | 1,452,800 | 1,115,200 |
| 370 - Intragovernmental Service | 43,000 | 43,000 | 21,500 | 43,000 | 43,000 |
| UTILITY Totals: | 69,744,262 | 68,524,676 | 34,755,888 | 72,654,358 | 75,024,916 |



2025-26 Budget-Utility Fund Summary by Department

| | FY2023 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|-------------------|-------------------|--------------------|---------------------|-------------------|
| 002 - UTILITY | | | | | |
| 44 - Utility Billing | 534,688 | 741,731 | 327,800 | 728,631 | 743,283 |
| 45 - Utility Administration | 484,335 | 685,285 | 250,792 | 690,285 | 732,280 |
| 46 - Administrative Services | 1,507,388 | 2,008,055 | 875,273 | 2,008,182 | 2,154,498 |
| 47 - Electric Distribution | 23,287,759 | 23,417,966 | 11,171,482 | 26,073,233 | 29,052,114 |
| 48 - Utility Services | 1,664,390 | 2,176,582 | 950,583 | 2,184,932 | 2,150,118 |
| 49 - Capital Projects / Engineering | 1,161,266 | 1,490,631 | 611,675 | 1,481,362 | 1,344,916 |
| 56 - Water Plant | 7,619,383 | 7,301,948 | 3,607,706 | 7,251,195 | 7,373,554 |
| 57 - Water/Sewer | 8,024,075 | 7,351,822 | 3,579,110 | 7,413,613 | 7,647,542 |
| 58 - Utility Engineering | 0 | 0 | 0 | 0 | 740,600 |
| 65 - Geronimo Creek WWTP | 453,437 | 545,500 | 216,372 | 556,500 | 569,650 |
| 66 - Walnut Branch WWTP | 1,908,554 | 1,705,841 | 776,229 | 1,745,420 | 1,730,372 |
| 80 - Economic Development | 520,927 | 647,856 | 298,492 | 647,856 | 710,818 |
| 81 - Facilities | 1,201,282 | 1,455,190 | 591,429 | 1,447,290 | 1,504,839 |
| 87 - Information Technologies | 1,069,735 | 1,665,292 | 712,607 | 1,665,596 | 2,150,255 |
| 89 - City Attorney | 249,667 | 364,146 | 165,508 | 404,481 | 411,759 |
| 90 - Non Departmental | 22,394,715 | 24,088,887 | 12,174,861 | 24,087,812 | 17,960,461 |
| 98 - Use of Fund Balance | 0 | (7,122,058) | 0 | (7,122,058) | (1,952,145) |
| UTILITY Totals: | 72,081,602 | 68,524,676 | 36,309,919 | 71,264,330 | 75,024,916 |



It's real.

2025-26 Budget - Utility Fund Summary by Category

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------|-------------------|-------------------|--------------------|---------------------|-------------------|
| 002 - UTILITY | | | | | |
| 11 - Salaries | 10,637,475 | 11,884,853 | 5,159,879 | 11,814,853 | 12,765,252 |
| 12 - Benefits | 4,551,286 | 5,066,276 | 2,245,447 | 5,066,960 | 5,319,109 |
| 32 - Professional Services | 579,249 | 821,200 | 275,636 | 911,100 | 889,200 |
| 34 - Technical Services | 211,395 | 257,300 | 147,649 | 247,300 | 247,300 |
| 41 - Utilities Services | 5,944,143 | 6,219,162 | 3,200,572 | 6,231,924 | 6,450,677 |
| 43 - Repair and Maintenance | 7,108,788 | 8,214,397 | 4,030,102 | 8,545,204 | 9,098,078 |
| 44 - Rental | 14,141 | 17,700 | 6,612 | 15,325 | 15,600 |
| 52 - Insurance | 328,504 | 474,000 | 437,131 | 474,000 | 498,000 |
| 54 - Advertising | 0 | 2,000 | 0 | 2,000 | 2,000 |
| 61 - General Supplies | 850,805 | 1,056,494 | 390,705 | 977,094 | 994,243 |
| 62 - Energy and Fuel | 20,790,029 | 17,230,224 | 8,369,262 | 19,669,850 | 22,423,300 |
| 65 - Miscellaneous | 8,667,598 | 7,272,741 | 3,484,684 | 7,272,741 | 7,772,450 |
| 66 - Education | 147,344 | 265,641 | 97,479 | 283,641 | 274,961 |
| 67 - Public Relations | 30,679 | 40,000 | 29,287 | 46,500 | 54,000 |
| 70 - Capital Outlay | 7,321 | 546,500 | 213,040 | 549,650 | 549,650 |
| 82 - Intragvrnmntl. Transfers | 15,447,933 | 16,278,246 | 8,222,433 | 16,278,246 | 9,623,241 |
| 96 - Use of Retained Earnings | 0 | (7,122,058) | 0 | (7,122,058) | (1,952,145) |
| 98 - Depreciation | 6,923,486 | 0 | 0 | 0 | 0 |
| 99 - Inventory | (31,984) | 0 | 0 | 0 | 0 |
| UTILITY Totals: | 82,208,191 | 68,524,676 | 36,309,919 | 71,264,330 | 75,024,916 |

**GENERAL
FUND
REVENUES**



It's real.

2025-26 Budget - General Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------|----------------------------------------|-------------------|-------------------|--------------------|---------------------|-------------------|
| 001 - GENERAL | | | | | | |
| Revenue | | | | | | |
| Property Tax | | | | | | |
| 001-311000 | Current Property Tax | 20,032,201 | 21,680,000 | 20,910,691 | 21,680,000 | 22,890,000 |
| 001-311001 | Delinquent Property Tax | 139,689 | 115,000 | 92,954 | 125,000 | 125,000 |
| 001-311002 | Penalty and Interest | 160,009 | 110,000 | 76,490 | 130,000 | 125,000 |
| Property Tax Totals: | | 20,331,899 | 21,905,000 | 21,080,135 | 21,935,000 | 23,140,000 |
| Franchise Taxes | | | | | | |
| 001-318001 | AT&T | 30,575 | 30,000 | 0 | 30,000 | 30,000 |
| 001-318002 | Cable Television | 146,685 | 200,000 | 46,925 | 180,000 | 180,000 |
| 001-318003 | G.V.E.C. | 591,222 | 500,000 | 142,648 | 560,000 | 550,000 |
| 001-318004 | Crystal Clear Wtr Supply | 5,368 | 7,500 | 3,177 | 7,000 | 7,000 |
| 001-318005 | CenterPoint Energy | 265,114 | 250,000 | 51,710 | 230,000 | 225,000 |
| 001-318006 | Springs Hill Water Supply | 99,908 | 100,000 | 104,037 | 104,037 | 110,000 |
| 001-318007 | Laser Pipeline Company | 8,617 | 8,617 | 0 | 8,617 | 8,617 |
| 001-318008 | RNPP (MARKWEST) | 0 | 14,263 | 0 | 0 | 0 |
| 001-318009 | Commercial Solid Waste | 409,717 | 375,000 | 130,144 | 400,000 | 375,000 |
| 001-318010 | Misc Telecom Companies | 33,575 | 40,000 | 14,347 | 30,000 | 30,000 |
| Franchise Taxes Totals: | | 1,590,780 | 1,525,380 | 492,988 | 1,549,654 | 1,515,617 |
| Building Permits | | | | | | |
| 001-321000 | Building Permits | 2,526,618 | 3,000,000 | 1,531,245 | 3,000,000 | 3,000,000 |
| 001-321001 | Lien Pmts-Mowing & Demo | 69,964 | 70,000 | 27,516 | 70,000 | 60,000 |
| 001-321002 | Occupational Licenses | 38,300 | 35,000 | 16,350 | 35,000 | 35,000 |
| 001-321003 | Fire Inspections | 36,895 | 30,000 | 27,871 | 50,000 | 40,000 |
| 001-321004 | Planning Development Fees | 130,662 | 100,000 | 82,025 | 125,000 | 125,000 |
| Building Permits Totals: | | 2,802,439 | 3,235,000 | 1,685,007 | 3,280,000 | 3,260,000 |
| Other Licenses & Permits | | | | | | |
| 001-322000 | Amusement Est Permit | 32,340 | 4,000 | 7,180 | 27,000 | 10,000 |
| Other Licenses & Permits Totals: | | 32,340 | 4,000 | 7,180 | 27,000 | 10,000 |
| Interlocal Agreement | | | | | | |
| 001-331000 | Interlocal Agreement / EMS | 486,285 | 504,745 | 265,332 | 504,745 | 656,168 |
| 001-331001 | Interlocal Agreement / Fire Protection | 408,417 | 414,000 | 241,908 | 414,000 | 465,300 |
| 001-331002 | Public Library | 182,429 | 182,429 | 96,214 | 192,429 | 192,429 |
| Interlocal Agreement Totals: | | 1,077,131 | 1,101,174 | 603,455 | 1,111,174 | 1,313,897 |
| State/Federal Gov. Grants | | | | | | |
| 001-334003 | Victim Coord/Liason | 47,606 | 49,288 | 19,902 | 49,228 | 0 |
| 001-334008 | LEOS Education Fund - Police | 3,856 | 4,000 | 3,847 | 6,000 | 4,000 |
| 001-334009 | LEOS Education Fund - Fire | 426 | 750 | 72 | 800 | 750 |
| 001-334010 | Border Security Grant | 20,000 | 20,000 | 3,549 | 23,216 | 0 |
| 001-334013 | Regional Solid Waste Grant | 0 | 25,000 | 0 | 28,725 | 0 |
| 001-334018 | COPS Grant | 7,824 | 0 | 4,800 | 4,800 | 0 |
| 001-334270 | Mental Health Police Officer | 131,733 | 4,510 | 85,653 | 132,577 | 0 |
| 001-334998 | Miscellaneous State Grants | 65,219 | 0 | 0 | 0 | 0 |
| 001-334999 | Miscellaneous Federal Grants | 13,020 | 24,600 | 9,234 | 20,294 | 0 |
| State/Federal Gov. Grants Totals: | | 289,684 | 128,148 | 127,057 | 265,640 | 4,750 |
| State Gov. Shared Revenue | | | | | | |
| 001-335000 | City Sales Tax | 14,478,658 | 13,800,000 | 7,126,094 | 14,200,000 | 14,739,430 |
| 001-335001 | Motor Veh Tax-School Safety | 38,297 | 40,000 | 18,514 | 42,000 | 42,000 |
| 001-335002 | Liquor and Bingo Taxes | 137,896 | 135,000 | 46,435 | 137,000 | 135,000 |
| State Gov. Shared Revenue Totals: | | 14,654,851 | 13,975,000 | 7,191,044 | 14,379,000 | 14,916,430 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------|------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| Local Grants & Contribut. | | | | | | |
| 001-339001 | Miscellaneous Grants & Donations | 158 | 0 | 0 | 0 | 0 |
| Local Grants & Contribut. Totals: | | 158 | 0 | 0 | 0 | 0 |
| 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 | 1,579,821 | 1,500,000 | 855,727 | 1,600,000 | 1,600,000 |
| Public Safety Totals: | | 1,579,821 | 1,500,000 | 855,727 | 1,600,000 | 1,600,000 |
| Sanitation Revenues | | | | | | |
| 001-344000 | Refuse Collection Fees | 2,156,647 | 2,160,000 | 1,137,997 | 2,300,000 | 2,475,000 |
| 001-344002 | Recycling | 472,217 | 470,000 | 248,807 | 496,000 | 520,800 |
| Sanitation Revenues Totals: | | 2,628,864 | 2,630,000 | 1,386,804 | 2,796,000 | 2,995,800 |
| Health | | | | | | |
| 001-345000 | Food Establishment Insp. | 89,475 | 75,000 | 47,425 | 85,000 | 75,000 |
| 001-345001 | Animal Impounding Fees | 40,134 | 35,000 | 15,400 | 36,000 | 36,000 |
| Health Totals: | | 129,609 | 110,000 | 62,825 | 121,000 | 111,000 |
| Culture and Recreation | | | | | | |
| 001-347010 | League Participant Fees | 26,283 | 33,000 | 12,496 | 33,000 | 33,000 |
| 001-347011 | Softball Facility Rental | 4,050 | 1,000 | 2,140 | 4,000 | 4,000 |
| 001-347012 | Park Facility Rental | 40,678 | 43,000 | 18,785 | 43,000 | 45,000 |
| 001-347013 | Fair Park Rental | 1,900 | 2,500 | 2,250 | 7,500 | 8,000 |
| 001-347014 | Day Camp Registration Fees | 104,029 | 100,000 | 4,258 | 115,000 | 115,000 |
| 001-347015 | After School Programs | 198,701 | 200,000 | 102,245 | 180,000 | 180,000 |
| 001-347016 | Recreation Programs | 24,029 | 50,000 | 12,044 | 35,000 | 50,000 |
| 001-347025 | Library Meeting Room Rentals | 2,334 | 2,500 | 2,015 | 2,500 | 3,500 |
| Culture and Recreation Totals: | | 402,003 | 432,000 | 156,234 | 420,000 | 438,500 |
| Municipal Court | | | | | | |
| 001-351000 | Miscellaneous Violations | 597,403 | 565,000 | 279,902 | 570,000 | 575,000 |
| 001-351002 | Time Payment Fees | 5,650 | 700 | 4,322 | 10,025 | 11,000 |
| Municipal Court Totals: | | 603,053 | 565,700 | 284,224 | 580,025 | 586,000 |
| Library | | | | | | |
| 001-352000 | Library Receipts | 25,283 | 21,000 | 12,179 | 21,000 | 22,500 |
| Library Totals: | | 25,283 | 21,000 | 12,179 | 21,000 | 22,500 |
| Interest Revenues | | | | | | |
| 001-361000 | Pooled Cash Interest Earnings | 2,449 | 2,000 | 842 | 1,000 | 1,000 |
| 001-361002 | Investment Pools Interest Earnings | 1,390,945 | 778,529 | 639,843 | 1,000,000 | 499,586 |
| Interest Revenues Totals: | | 1,393,394 | 780,529 | 640,685 | 1,001,000 | 500,586 |
| Miscellaneous Revenues | | | | | | |
| 001-362005 | Industrial District Agmt. | 567,132 | 572,804 | 429,603 | 572,804 | 578,528 |
| 001-362030 | Miscellaneous Revenues | 115,067 | 100,000 | 147,696 | 190,000 | 100,000 |
| 001-362043 | Community Events | 8,895 | 5,500 | 3,270 | 6,000 | 6,000 |
| 001-362090 | Tobacco Settlement | 18,941 | 15,000 | 0 | 26,245 | 20,000 |
| 001-362092 | Credit Card Service Fees | 168,153 | 100,000 | 61,867 | 150,000 | 150,000 |
| Miscellaneous Revenues Totals: | | 878,189 | 793,304 | 642,436 | 945,049 | 854,528 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------|------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| Lease Revenues | | | | | | |
| 001-363070 | Sprint Tower-410 N. Camp | 13,688 | 13,688 | 15,741 | 15,741 | 15,741 |
| Lease Revenues Totals: | | 13,688 | 13,688 | 15,741 | 15,741 | 15,741 |
| Private Source Donations | | | | | | |
| 001-365085 | Fireworks Display | 20,000 | 20,000 | 0 | 20,000 | 20,000 |
| 001-365098 | Special Revenue Donations-Library | 92,529 | 80,000 | 75,067 | 100,000 | 85,000 |
| 001-365099 | Special Revenue Donations | 1,250 | 0 | 0 | 0 | 0 |
| Private Source Donations Totals: | | 113,779 | 100,000 | 75,067 | 120,000 | 105,000 |
| User Fees | | | | | | |
| 001-370001 | Right of Way | 4,961,601 | 5,228,342 | 2,614,171 | 5,505,249 | 5,735,733 |
| User Fees Totals: | | 4,961,601 | 5,228,342 | 2,614,171 | 5,505,249 | 5,735,733 |
| Intragovernmental Trnsfrs | | | | | | |
| 001-391087 | Transfers from Juvenile Case Manag | 15,553 | 14,000 | 7,422 | 14,000 | 16,000 |
| Intragovernmental Trnsfrs Totals: | | 15,553 | 14,000 | 7,422 | 14,000 | 16,000 |
| Revenue Totals: | | 53,596,119 | 54,134,265 | 37,976,380 | 55,758,532 | 57,214,082 |
| GENERAL Totals: | | 53,596,119 | 54,134,265 | 37,976,380 | 55,758,532 | 57,214,082 |

**GENERAL
FUND
EXPENDITURES**

**CITY OF SEGUIN
2025/26 ANNUAL BUDGET**

**GENERAL FUND - 001
GENERAL GOVERNMENT - 1000**

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: | 23/24 | 24/25 | 25/26 |
|-----------------|-------|-------|-------|
| Mayor | 1 | 1 | 1 |
| Council Members | 8 | 8 | 8 |
| | -- | -- | -- |
| | 9 | 9 | 9 |



It's real.

2025-26 Budget - General Government

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------|------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 10 - General Government | | | | | | |
| 11 - Salaries | | | | | | |
| 001-1000-110100 | Regular Salaries | 89,569 | 96,193 | 42,394 | 96,193 | 99,413 |
| 11 - Salaries Totals: | | 89,569 | 96,193 | 42,394 | 96,193 | 99,413 |
| 12 - Benefits | | | | | | |
| 001-1000-121000 | Payroll Taxes | 7,113 | 7,575 | 3,364 | 7,575 | 7,821 |
| 001-1000-124000 | Workers' Compensation | 3 | 6 | 2 | 6 | 101 |
| 001-1000-126000 | Car Allowance | 2,820 | 2,820 | 1,410 | 2,820 | 2,820 |
| 12 - Benefits Totals: | | 9,936 | 10,401 | 4,775 | 10,401 | 10,741 |
| 41 - Utilities Services | | | | | | |
| 001-1000-415200 | Telephone-Mobile Phone | 600 | 600 | 300 | 600 | 601 |
| 41 - Utilities Services Totals: | | 600 | 600 | 300 | 600 | 601 |
| 61 - General Supplies | | | | | | |
| 001-1000-611000 | Office Supplies | 249 | 500 | 442 | 475 | 500 |
| 001-1000-612000 | Postage | 120 | 150 | 27 | 175 | 250 |
| 61 - General Supplies Totals: | | 369 | 650 | 469 | 650 | 750 |
| 66 - Education | | | | | | |
| 001-1000-661000 | Seminar Tuition | 5,253 | 8,000 | 2,616 | 8,000 | 8,000 |
| 001-1000-665000 | Travel and Lodging | 10,099 | 12,000 | 4,143 | 8,000 | 12,000 |
| 001-1000-665500 | Meals | 477 | 2,000 | 798 | 2,000 | 2,000 |
| 66 - Education Totals: | | 15,829 | 22,000 | 7,558 | 18,000 | 22,000 |
| 67 - Public Relations | | | | | | |
| 001-1000-671000 | Public Relations | 10,175 | 8,400 | 1,332 | 8,400 | 8,400 |
| 67 - Public Relations Totals: | | 10,175 | 8,400 | 1,332 | 8,400 | 8,400 |
| 10 - General Government Totals: | | 126,478 | 138,244 | 56,828 | 134,244 | 141,905 |
| 001 - GENERAL Totals: | | 126,478 | 138,244 | 56,828 | 134,244 | 141,905 |

**CITY OF SEGUIN
2025/26 ANNUAL BUDGET**

**GENERAL FUND - 001
CITY MANAGER - 1100**

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: | 23/24 | 24/25 | 25/26 |
|-----------------------------|-------|-------|-------|
| City Manager * | 1 | 1 | 1 |
| Public Information Officer* | 1 | 1 | 1 |
| Multimedia Specialist | 0 | 1 | 1 |
| | -- | -- | -- |
| | 2 | 3 | 3 |

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

BUDGET SUMMARY

This budget includes an increase in postage of \$8,575 for mailing out notifications for the City Manager's State of the City presentation.



It's real.

2025-26 Budget - City Manager

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------|---------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 11 - City Manager | | | | | | |
| 11 - Salaries | | | | | | |
| 001-1100-110100 | Regular Salaries | 194,220 | 220,999 | 101,675 | 220,999 | 249,312 |
| 11 - Salaries Totals: | | 194,220 | 220,999 | 101,675 | 220,999 | 249,312 |
| 12 - Benefits | | | | | | |
| 001-1100-121000 | Payroll Taxes | 10,546 | 12,408 | 5,652 | 12,408 | 13,981 |
| 001-1100-122000 | Retirement | 45,424 | 49,458 | 23,775 | 49,458 | 55,747 |
| 001-1100-123000 | Health Insurance | 13,904 | 18,026 | 8,395 | 18,026 | 18,455 |
| 001-1100-123100 | Life Insurance | 64 | 94 | 48 | 94 | 94 |
| 001-1100-124000 | Workers' Compensation | 215 | 240 | 124 | 240 | 249 |
| 001-1100-126000 | Car Allowance | 4,200 | 4,200 | 2,100 | 4,200 | 4,200 |
| 12 - Benefits Totals: | | 74,353 | 84,426 | 40,095 | 84,426 | 92,726 |
| 32 - Professional Services | | | | | | |
| 001-1100-320500 | Professional Services | 3,000 | 21,000 | 0 | 21,000 | 21,000 |
| 32 - Professional Services Totals: | | 3,000 | 21,000 | 0 | 21,000 | 21,000 |
| 41 - Utilities Services | | | | | | |
| 001-1100-415200 | Telephone-Mobile Phone | 1,259 | 1,220 | 590 | 1,160 | 1,150 |
| 41 - Utilities Services Totals: | | 1,259 | 1,220 | 590 | 1,160 | 1,150 |
| 61 - General Supplies | | | | | | |
| 001-1100-611000 | Office Supplies | 1,068 | 2,000 | 1,100 | 2,000 | 2,000 |
| 001-1100-612000 | Postage | 4 | 125 | 7 | 125 | 8,700 |
| 001-1100-618000 | Minor Tools and Equipment | 1,139 | 0 | (41) | 142 | 5,000 |
| 61 - General Supplies Totals: | | 2,210 | 2,125 | 1,066 | 2,267 | 15,700 |
| 66 - Education | | | | | | |
| 001-1100-661000 | Seminar Tuition | 1,679 | 3,575 | 605 | 3,575 | 4,825 |
| 001-1100-665000 | Travel and Lodging | 5,365 | 6,000 | 2,495 | 6,000 | 7,850 |
| 001-1100-665500 | Meals | 2,692 | 2,500 | 1,591 | 2,500 | 2,500 |
| 001-1100-666000 | Dues | 6,885 | 3,500 | 2,822 | 3,500 | 3,750 |
| 001-1100-667000 | Subscriptions | 239 | 950 | 478 | 625 | 1,100 |
| 66 - Education Totals: | | 16,860 | 16,525 | 7,991 | 16,200 | 20,025 |
| 67 - Public Relations | | | | | | |
| 001-1100-671000 | Public Relations | 4,448 | 6,475 | 5,048 | 6,800 | 7,300 |
| 001-1100-676000 | Citizen's UniverCity | 1,384 | 2,500 | 2,300 | 2,400 | 4,500 |
| 67 - Public Relations Totals: | | 5,832 | 8,975 | 7,347 | 9,200 | 11,800 |
| 11 - City Manager Totals: | | 297,734 | 355,270 | 158,764 | 355,252 | 411,713 |
| 001 - GENERAL Totals: | | 297,734 | 355,270 | 158,764 | 355,252 | 411,713 |

**CITY OF SEGUIN
2025/26 ANNUAL BUDGET**

**GENERAL FUND - 001
FINANCE - 1200**

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: | 23/24 | 24/25 | 25/26 |
|---------------------------------|-------|-------|-------|
| Director of Finance* | 1 | 1 | 1 |
| Assistant Director of Finance * | 1 | 1 | 1 |
| Accounting Supervisor* | 0 | 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 |
| | -- | -- | -- |
| | 10 | 11 | 11 |

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

2025-26 Budget - Finance



It's real.

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------|------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 12 - Finance | | | | | | |
| 11 - Salaries | | | | | | |
| 001-1200-110100 | Regular Salaries | 385,310 | 396,114 | 171,068 | 396,114 | 453,437 |
| 11 - Salaries Totals: | | 385,310 | 396,114 | 171,068 | 396,114 | 453,437 |
| 12 - Benefits | | | | | | |
| 001-1200-121000 | Payroll Taxes | 28,748 | 30,040 | 12,661 | 30,040 | 33,732 |
| 001-1200-122000 | Retirement | 87,997 | 90,552 | 39,192 | 90,552 | 99,711 |
| 001-1200-123000 | Health Insurance | 42,532 | 46,725 | 20,550 | 46,725 | 45,814 |
| 001-1200-123100 | Life Insurance | 300 | 299 | 158 | 299 | 315 |
| 001-1200-124000 | Workers' Compensation | 420 | 373 | 201 | 373 | 412 |
| 12 - Benefits Totals: | | 159,998 | 167,988 | 72,761 | 167,988 | 179,984 |
| 32 - Professional Services | | | | | | |
| 001-1200-320500 | Professional Services | 9,810 | 35,000 | 9,403 | 38,403 | 49,275 |
| 001-1200-321000 | Annual Audit | 68,030 | 75,000 | 530 | 75,000 | 82,200 |
| 001-1200-322500 | Appraisal District | 268,812 | 296,288 | 148,144 | 296,288 | 355,545 |
| 32 - Professional Services Totals: | | 346,652 | 406,288 | 158,078 | 409,691 | 487,020 |
| 41 - Utilities Services | | | | | | |
| 001-1200-415200 | Telephone-Mobile Phone | 900 | 900 | 450 | 900 | 901 |
| 41 - Utilities Services Totals: | | 900 | 900 | 450 | 900 | 901 |
| 54 - Advertising | | | | | | |
| 001-1200-541000 | Publication of Notices | 2,249 | 1,800 | 200 | 2,000 | 2,500 |
| 54 - Advertising Totals: | | 2,249 | 1,800 | 200 | 2,000 | 2,500 |
| 61 - General Supplies | | | | | | |
| 001-1200-611000 | Office Supplies | 5,740 | 7,500 | 3,281 | 7,500 | 9,000 |
| 001-1200-612000 | Postage | 2,616 | 2,800 | 1,675 | 2,900 | 3,000 |
| 001-1200-617100 | Special Revenue Expenditures | 259 | 59,971 | 600 | 59,971 | 0 |
| 001-1200-618000 | Minor Tools and Equipment | 1,272 | 8,150 | 2,862 | 8,050 | 800 |
| 61 - General Supplies Totals: | | 9,886 | 78,421 | 8,418 | 78,421 | 12,800 |
| 66 - Education | | | | | | |
| 001-1200-661000 | Seminar Tuition | 5,616 | 11,150 | 3,723 | 10,000 | 9,320 |
| 001-1200-665000 | Travel and Lodging | 3,788 | 7,350 | 1,321 | 6,500 | 8,300 |
| 001-1200-665500 | Meals | 532 | 1,275 | 112 | 1,275 | 1,350 |
| 001-1200-666000 | Dues | 660 | 1,515 | 465 | 1,515 | 1,170 |
| 001-1200-667000 | Subscriptions | 144 | 600 | 0 | 600 | 600 |
| 66 - Education Totals: | | 10,740 | 21,890 | 5,621 | 19,890 | 20,740 |
| 12 - Finance Totals: | | 915,734 | 1,073,402 | 416,596 | 1,075,005 | 1,157,382 |
| 001 - GENERAL Totals: | | 915,734 | 1,073,402 | 416,596 | 1,075,005 | 1,157,382 |

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: | 23/24 | 24/25 | 25/26 |
|-------------------------------|---------------|---------------|---------------|
| Municipal Court Administrator | 1 | 1 | 1 |
| Juvenile Case Manager | 1 | 1 | 1 |
| Senior Court Clerk | 0 | 0 | 1 |
| Court Clerk | 3 | 3 | 2 |
| | -- | -- | -- |
| | 5 | 5 | 5 |
| Part-time/Temp: | | | |
| Court Security Guard* | $\frac{1}{1}$ | $\frac{1}{1}$ | $\frac{1}{1}$ |

*Funded in Municipal Court Security Fund

BUDGET SUMMARY

This budget includes the following:

1. The upgrade of one Court Clerk to a Senior Court Clerk.

2025-26 Budget - Municipal Court



It's real.

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------|---------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 14 - Legal and Judicial | | | | | | |
| 11 - Salaries | | | | | | |
| 001-1400-110100 | Regular Salaries | 284,846 | 305,704 | 140,475 | 305,704 | 331,011 |
| 11 - Salaries Totals: | | 284,846 | 305,704 | 140,475 | 305,704 | 331,011 |
| 12 - Benefits | | | | | | |
| 001-1400-121000 | Payroll Taxes | 21,290 | 23,386 | 10,521 | 23,386 | 25,322 |
| 001-1400-122000 | Retirement | 64,960 | 69,884 | 32,104 | 69,884 | 72,789 |
| 001-1400-123000 | Health Insurance | 41,429 | 46,982 | 21,423 | 46,982 | 47,074 |
| 001-1400-123100 | Life Insurance | 288 | 315 | 157 | 315 | 315 |
| 001-1400-124000 | Workers' Compensation | 295 | 302 | 150 | 302 | 314 |
| 12 - Benefits Totals: | | 128,263 | 140,869 | 64,355 | 140,869 | 145,814 |
| 32 - Professional Services | | | | | | |
| 001-1400-320500 | Professional Services | 28,266 | 47,000 | 24,563 | 47,000 | 65,000 |
| 32 - Professional Services Totals: | | 28,266 | 47,000 | 24,563 | 47,000 | 65,000 |
| 41 - Utilities Services | | | | | | |
| 001-1400-411000 | Electric | 5,504 | 5,700 | 2,836 | 6,400 | 6,600 |
| 001-1400-412000 | Water | 973 | 1,450 | 733 | 1,450 | 1,500 |
| 001-1400-413000 | Sewer | 858 | 1,050 | 897 | 1,400 | 1,500 |
| 41 - Utilities Services Totals: | | 7,335 | 8,200 | 4,467 | 9,250 | 9,600 |
| 61 - General Supplies | | | | | | |
| 001-1400-611000 | Office Supplies | 2,876 | 3,500 | 634 | 3,500 | 3,000 |
| 001-1400-612000 | Postage | 2,944 | 4,000 | 1,363 | 4,000 | 3,000 |
| 001-1400-618000 | Minor Tools and Equipment | 1,616 | 0 | 0 | 0 | 0 |
| 61 - General Supplies Totals: | | 7,436 | 7,500 | 1,997 | 7,500 | 6,000 |
| 66 - Education | | | | | | |
| 001-1400-661000 | Seminar Tuition | 2,665 | 3,500 | 625 | 2,875 | 3,500 |
| 001-1400-665000 | Travel and Lodging | 2,439 | 4,500 | 2,919 | 4,500 | 5,500 |
| 001-1400-665500 | Meals | 660 | 2,000 | 378 | 2,000 | 1,500 |
| 001-1400-666000 | Dues | 425 | 650 | 400 | 650 | 500 |
| 66 - Education Totals: | | 6,188 | 10,650 | 4,322 | 10,025 | 11,000 |
| 14 - Legal and Judicial Totals: | | 462,335 | 519,924 | 240,179 | 520,349 | 568,425 |
| 001 - GENERAL Totals: | | 462,335 | 519,924 | 240,179 | 520,349 | 568,425 |

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: | 23/24 | 24/25 | 25/26 |
|-----------------------------------------|-------|-------|-------|
| Police Chief | 1 | 1 | 1 |
| Assistant Police Chief | 1 | 1 | 1 |
| Police Lieutenant | 4 | 4 | 4 |
| Police Sergeant | 7 | 7 | 11 |
| Police Corporal | 4 | 4 | 0 |
| Police Officer – Detective/Investigator | 7 | 8 | 10 |
| Police Officer* | 33 | 36 | 46 |
| Emergency Communications Manager | 1 | 1 | 1 |
| Emergency Communications Supervisor | 2 | 2 | 2 |
| Telecommunications Operator | 13 | 13 | 14 |
| Police Records Clerk | 3 | 3 | 3 |
| Police Records Manager | 1 | 1 | 1 |
| Office Supervisor - Police | 1 | 1 | 0 |
| Administrative Technician - Police | 1 | 1 | 0 |
| Administrative Assistant | 0 | 0 | 2 |
| Community Services Technician | 1 | 1 | 1 |
| Community Services Tech – Records | 0 | 1 | 1 |
| Police Officer – Warrants* | 1 | 1 | 0 |
| Victim Assistance Coordinator | 1 | 1 | 1 |
| Evidence & Forensic Supervisor | 1 | 1 | 1 |
| Evidence & Forensic Specialist | 1 | 1 | 1 |
| Police Officer - Narcotics | 5 | 5 | 0 |
| Police Officer – Community Engagement | 1 | 1 | 0 |
| Police Officer - Traffic Officer | 2 | 2 | 0 |
| Mental Health Peace Officer | 2 | 2 | 0 |
| | -- | -- | -- |
| | 94 | 98 | 101 |

Part-Time:

| | | | |
|--------------------------------|---|---|---|
| Telecommunications Operator-PT | 1 | 0 | 0 |
|--------------------------------|---|---|---|

*10% of salaries and benefits of one position funded in Municipal Court Security Fund

BUDGET SUMMARY

This budget includes the following:

1. The addition of a Telecommunications Operator funded mid-year.
2. The addition of (2) Police Officers funded mid-year.
3. The upgrade of (4) Police Corporals to Police Sergeants.
4. On-Call pay for the CASE officers.
5. Additional funding for the Lateral Hire Program for new hires.



It's real.

2025-26 Budget - Police Department

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 16 - Police | | | | | | |
| 11 - Salaries | | | | | | |
| 001-1600-110100 | Regular Salaries | 6,682,733 | 7,579,306 | 3,292,062 | 7,579,306 | 6,628,039 |
| 001-1600-110400 | Regular Salaries/Non-sworn | 0 | 0 | 0 | 0 | 1,791,678 |
| 001-1600-112000 | Overtime/On Call | 269,829 | 230,000 | 137,277 | 220,000 | 230,000 |
| 001-1600-112100 | Holiday Pay | 167,192 | 175,000 | 111,511 | 175,000 | 175,000 |
| 001-1600-112200 | Overtime/Non-sworn | 0 | 75,000 | 0 | 85,000 | 85,000 |
| 11 - Salaries Totals: | | 7,119,754 | 8,059,306 | 3,540,850 | 8,059,306 | 8,909,716 |
| 12 - Benefits | | | | | | |
| 001-1600-121000 | Payroll Taxes | 529,698 | 608,610 | 263,805 | 608,610 | 674,364 |
| 001-1600-122000 | Retirement | 1,626,598 | 1,831,840 | 810,751 | 1,831,840 | 1,959,247 |
| 001-1600-123000 | Health Insurance | 767,761 | 899,885 | 385,307 | 899,885 | 939,637 |
| 001-1600-123100 | Life Insurance | 5,427 | 5,930 | 2,811 | 5,930 | 6,223 |
| 001-1600-124000 | Workers' Compensation | 81,773 | 71,147 | 44,908 | 71,147 | 79,195 |
| 12 - Benefits Totals: | | 3,011,257 | 3,417,412 | 1,507,582 | 3,417,412 | 3,658,665 |
| 32 - Professional Services | | | | | | |
| 001-1600-320500 | Professional Services | 20,600 | 21,890 | 0 | 21,890 | 33,476 |
| 32 - Professional Services Totals: | | 20,600 | 21,890 | 0 | 21,890 | 33,476 |
| 41 - Utilities Services | | | | | | |
| 001-1600-411000 | Electric | 31,321 | 34,700 | 15,267 | 33,800 | 35,800 |
| 001-1600-412000 | Water | 5,422 | 6,600 | 3,088 | 6,300 | 6,650 |
| 001-1600-413000 | Sewer | 2,604 | 2,400 | 1,578 | 3,000 | 3,150 |
| 001-1600-415200 | Telephone-Mobile Phone | 25,702 | 39,964 | 21,785 | 41,150 | 42,075 |
| 001-1600-416200 | MDT Service | 26,974 | 23,736 | 12,232 | 24,165 | 24,165 |
| 41 - Utilities Services Totals: | | 92,023 | 107,400 | 53,950 | 108,415 | 111,840 |
| 43 - Repair and Maintenance | | | | | | |
| 001-1600-432100 | V&E Maint.-Motor Vehicles | 10,174 | 11,000 | 3,969 | 11,000 | 11,000 |
| 001-1600-432200 | V&E Maint.-Machine & Tool | 543 | 1,000 | 0 | 1,000 | 1,000 |
| 001-1600-432400 | V&E Maint.-Communications | 879 | 5,000 | 3,196 | 5,000 | 4,500 |
| 43 - Repair and Maintenance Totals: | | 11,595 | 17,000 | 7,165 | 17,000 | 16,500 |
| 44 - Rental | | | | | | |
| 001-1600-441500 | Office Equipment Rental | 6,758 | 6,400 | 3,246 | 6,800 | 6,800 |
| 44 - Rental Totals: | | 6,758 | 6,400 | 3,246 | 6,800 | 6,800 |
| 61 - General Supplies | | | | | | |
| 001-1600-611000 | Office Supplies | 11,195 | 14,400 | 6,933 | 13,600 | 14,200 |
| 001-1600-612000 | Postage | 1,036 | 2,000 | 635 | 1,750 | 2,000 |
| 001-1600-613000 | Operating Supplies | 21,214 | 34,000 | 10,023 | 34,000 | 33,000 |
| 001-1600-614600 | SWAT Supplies | 11,275 | 14,000 | 2,016 | 14,000 | 16,500 |
| 001-1600-614700 | Forensics | 3,038 | 3,000 | 2,562 | 3,000 | 5,000 |
| 001-1600-616000 | Uniforms | 52,195 | 77,500 | 26,905 | 77,500 | 83,000 |
| 001-1600-617000 | K-9 Supplies | 6,193 | 6,000 | 1,289 | 6,000 | 6,000 |
| 001-1600-617100 | Special Revenue Expenditures | 52,897 | 29,110 | 11,366 | 24,600 | 0 |
| 001-1600-618000 | Minor Tools and Equipment | 6,447 | 4,100 | 64 | 4,100 | 4,500 |
| 61 - General Supplies Totals: | | 165,489 | 184,110 | 61,793 | 178,550 | 164,200 |
| 62 - Energy and Fuel | | | | | | |
| 001-1600-621000 | Gasoline | 213,529 | 265,000 | 94,990 | 220,000 | 255,000 |
| 62 - Energy and Fuel Totals: | | 213,529 | 265,000 | 94,990 | 220,000 | 255,000 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------|--------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 65 - Miscellaneous | | | | | | |
| 001-1600-655200 | Recruitment | 7,600 | 11,400 | 3,848 | 11,400 | 15,200 |
| 65 - Miscellaneous Totals: | | 7,600 | 11,400 | 3,848 | 11,400 | 15,200 |
| 66 - Education | | | | | | |
| 001-1600-661000 | Seminar Tuition | 21,824 | 30,000 | 11,580 | 25,000 | 30,000 |
| 001-1600-665000 | Travel and Lodging | 17,077 | 17,000 | 8,413 | 17,000 | 20,000 |
| 001-1600-665500 | Meals | 6,007 | 9,000 | 4,822 | 9,000 | 10,000 |
| 001-1600-665600 | Training Supplies | 15,464 | 17,000 | 2,947 | 17,000 | 17,000 |
| 001-1600-666000 | Dues | 3,440 | 5,100 | 1,265 | 4,000 | 5,300 |
| 001-1600-667000 | Subscriptions | 592 | 8,000 | 60 | 4,000 | 5,000 |
| 001-1600-669000 | LEOSE Expenses | 3,856 | 4,000 | 4,410 | 6,000 | 4,000 |
| 66 - Education Totals: | | 68,260 | 90,100 | 33,497 | 82,000 | 91,300 |
| 16 - Police Totals: | | 10,716,865 | 12,180,017 | 5,306,922 | 12,122,772 | 13,262,697 |
| 001 - GENERAL Totals: | | 10,716,865 | 12,180,017 | 5,306,922 | 12,122,772 | 13,262,697 |

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: | 23/24 | 24/25 | 25/26 |
|------------------------------------------|-------|-------|-------|
| 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 | 6 | 9 | 10 |
| Firefighter/Paramedic | 45 | 45 | 45 |
| Future Firefighter/Paramedic-Growth Plan | 3 | 3 | 3 |
| Office Supervisor - Fire | 1 | 1 | 1 |
| Fire Apparatus Operator | 9 | 9 | 9 |
| Fire Inspector I/Firefighter | 1 | 2 | 2 |
| Administrative Technician | 1 | 1 | 1 |
| -- | -- | -- | -- |
| | 77 | 81 | 82 |

BUDGET SUMMARY

This budget includes the following:

1. The addition of a Fire Lieutenant – EMS funded mid-year.
2. The addition of Certification Pay for Haz-Mat and Fire Marshal certifications.

2025-26 Budget - Fire/EMS



It's real.

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|---------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 17 - Fire | | | | | | |
| 11 - Salaries | | | | | | |
| 001-1700-110100 | Regular Salaries | 5,431,518 | 6,483,362 | 2,642,187 | 6,483,362 | 7,173,212 |
| 001-1700-112000 | Overtime/On Call | 384,358 | 675,000 | 230,968 | 650,000 | 650,000 |
| 001-1700-112100 | Holiday Pay | 211,515 | 225,000 | 129,006 | 225,000 | 235,000 |
| 11 - Salaries Totals: | | 6,027,391 | 7,383,362 | 3,002,162 | 7,358,362 | 8,058,212 |
| 12 - Benefits | | | | | | |
| 001-1700-121000 | Payroll Taxes | 442,644 | 529,301 | 222,103 | 529,301 | 577,272 |
| 001-1700-122000 | Retirement | 1,380,867 | 1,688,077 | 694,178 | 1,688,077 | 1,736,616 |
| 001-1700-122900 | Volunteer Pension System | 400 | 200 | 200 | 0 | 0 |
| 001-1700-123000 | Health Insurance | 623,582 | 747,895 | 303,984 | 747,895 | 805,452 |
| 001-1700-123100 | Life Insurance | 4,208 | 4,656 | 2,093 | 4,656 | 5,034 |
| 001-1700-124000 | Workers' Compensation | 99,848 | 91,072 | 53,756 | 91,072 | 86,665 |
| 001-1700-126000 | Car Allowance | 0 | 5,200 | 2,400 | 5,000 | 5,200 |
| 12 - Benefits Totals: | | 2,551,548 | 3,066,400 | 1,278,715 | 3,066,000 | 3,216,240 |
| 32 - Professional Services | | | | | | |
| 001-1700-320500 | Professional Services | 39,449 | 150,000 | 11,672 | 150,000 | 152,000 |
| 001-1700-320900 | Preventive Medical | 34,320 | 37,200 | 98 | 37,200 | 45,000 |
| 32 - Professional Services Totals: | | 73,769 | 187,200 | 11,770 | 187,200 | 197,000 |
| 41 - Utilities Services | | | | | | |
| 001-1700-411000 | Electric | 49,800 | 43,250 | 24,625 | 52,000 | 55,200 |
| 001-1700-412000 | Water | 7,570 | 8,400 | 4,231 | 8,400 | 8,850 |
| 001-1700-413000 | Sewer | 5,950 | 6,500 | 3,450 | 6,900 | 7,300 |
| 001-1700-414000 | Gas-Centerpoint | 6,218 | 6,000 | 4,016 | 6,500 | 6,900 |
| 001-1700-415200 | Telephone-Mobile Phone | 14,000 | 14,830 | 8,274 | 15,840 | 16,275 |
| 41 - Utilities Services Totals: | | 83,539 | 78,980 | 44,596 | 89,640 | 94,525 |
| 43 - Repair and Maintenance | | | | | | |
| 001-1700-432100 | V&E Maint.-Motor Vehicles | 526 | 700 | 327 | 600 | 700 |
| 001-1700-432200 | V&E Maint.-Machine & Tool | 66,212 | 75,000 | 55,999 | 75,000 | 80,000 |
| 43 - Repair and Maintenance Totals: | | 66,738 | 75,700 | 56,327 | 75,600 | 80,700 |
| 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 | 3,572 | 4,500 | 2,351 | 4,500 | 4,800 |
| 001-1700-612000 | Postage | 828 | 500 | 69 | 500 | 500 |
| 001-1700-613000 | Operating Supplies | 29,920 | 66,000 | 53,648 | 66,000 | 66,000 |
| 001-1700-613201 | Janitorial Supplies | 14,600 | 18,000 | 4,739 | 18,000 | 20,000 |
| 001-1700-613300 | Chemicals | 5,747 | 7,000 | 7,622 | 9,000 | 10,000 |
| 001-1700-613700 | Medical | 156,610 | 160,500 | 91,513 | 175,000 | 175,000 |
| 001-1700-616000 | Uniforms | 66,824 | 81,200 | 42,845 | 81,200 | 81,000 |
| 001-1700-617500 | Emergency Mgmt. Supplies | 10,840 | 15,000 | 343 | 15,000 | 15,000 |
| 001-1700-617800 | Personal Protective Equip | 70,935 | 116,400 | 93,286 | 116,400 | 120,000 |
| 61 - General Supplies Totals: | | 359,876 | 469,100 | 296,416 | 485,600 | 492,300 |
| 62 - Energy and Fuel | | | | | | |
| 001-1700-621000 | Gasoline | 94,903 | 115,000 | 41,864 | 97,000 | 108,000 |
| 62 - Energy and Fuel Totals: | | 94,903 | 115,000 | 41,864 | 97,000 | 108,000 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------|--------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 65 - Miscellaneous | | | | | | |
| 001-1700-655200 | Recruitment | 7,500 | 7,500 | 2,060 | 7,500 | 7,500 |
| 65 - Miscellaneous Totals: | | 7,500 | 7,500 | 2,060 | 7,500 | 7,500 |
| 66 - Education | | | | | | |
| 001-1700-661000 | Seminar Tuition | 29,827 | 40,000 | 4,554 | 40,000 | 40,000 |
| 001-1700-662000 | Certification Fees | 10,868 | 10,000 | 5,823 | 9,000 | 10,000 |
| 001-1700-664500 | Professional Development | 30,000 | 70,000 | 24,839 | 70,000 | 70,000 |
| 001-1700-665000 | Travel and Lodging | 6,886 | 7,000 | 3,684 | 7,000 | 7,500 |
| 001-1700-665500 | Meals | 3,355 | 3,500 | 1,596 | 3,500 | 4,000 |
| 001-1700-666000 | Dues | 1,913 | 3,000 | 1,475 | 3,000 | 3,000 |
| 001-1700-667000 | Subscriptions | 144 | 150 | 0 | 150 | 100 |
| 001-1700-669000 | LEOSE Expenses | 426 | 750 | 72 | 800 | 750 |
| 66 - Education Totals: | | 83,420 | 134,400 | 42,043 | 133,450 | 135,350 |
| 67 - Public Relations | | | | | | |
| 001-1700-673000 | Fire Prevention | 13,106 | 20,000 | 7,652 | 20,000 | 21,000 |
| 67 - Public Relations Totals: | | 13,106 | 20,000 | 7,652 | 20,000 | 21,000 |
| 17 - Fire Totals: | | 9,363,363 | 11,539,242 | 4,784,390 | 11,521,953 | 12,412,427 |
| 001 - GENERAL Totals: | | 9,363,363 | 11,539,242 | 4,784,390 | 11,521,953 | 12,412,427 |

**THE CITY OF SEGUIN
2025/26 ANNUAL BUDGET**

**GENERAL FUND - 001
ANIMAL SERVICES - 1800**

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: | 23/24 | 24/25 | 25/26 |
|-------------------------------------|-------|-------|-------|
| 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 | 1 | 1 | 1 |
| | -- | -- | -- |
| | 8 | 8 | 8 |

2025-26 Budget - Animal Services

SEGUIN
TEXAS

It's real.

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------|---------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 001 - GENERAL | | | | | | |
| 18 - Animal Services | | | | | | |
| 11 - Salaries | | | | | | |
| 001-1800-110100 | Regular Salaries | 337,362 | 409,026 | 171,650 | 409,026 | 414,318 |
| 001-1800-112000 | Overtime/On Call | 11,150 | 20,000 | 2,956 | 10,000 | 15,000 |
| 001-1800-112100 | Holiday Pay | 0 | 2,000 | 0 | 1,000 | 1,000 |
| 11 - Salaries Totals: | | 348,512 | 431,026 | 174,606 | 420,026 | 430,318 |
| 12 - Benefits | | | | | | |
| 001-1800-121000 | Payroll Taxes | 25,291 | 32,973 | 13,111 | 32,973 | 32,919 |
| 001-1800-122000 | Retirement | 80,011 | 98,533 | 40,148 | 98,533 | 94,627 |
| 001-1800-123000 | Health Insurance | 60,954 | 68,638 | 28,581 | 68,638 | 77,937 |
| 001-1800-123100 | Life Insurance | 414 | 440 | 206 | 440 | 503 |
| 001-1800-124000 | Workers' Compensation | 5,281 | 4,078 | 2,540 | 4,078 | 4,292 |
| 12 - Benefits Totals: | | 171,950 | 204,662 | 84,586 | 204,662 | 210,279 |
| 32 - Professional Services | | | | | | |
| 001-1800-320500 | Professional Services | 15,064 | 35,000 | 11,750 | 39,000 | 40,000 |
| 001-1800-320900 | Preventive Medical | 180 | 500 | 144 | 144 | 500 |
| 32 - Professional Services Totals: | | 15,244 | 35,500 | 11,894 | 39,144 | 40,500 |
| 41 - Utilities Services | | | | | | |
| 001-1800-411000 | Electric | 35,475 | 37,000 | 13,441 | 37,000 | 39,200 |
| 001-1800-412000 | Water | 6,427 | 7,900 | 5,096 | 8,900 | 9,400 |
| 001-1800-413000 | Sewer | 3,314 | 3,150 | 2,078 | 4,400 | 4,650 |
| 001-1800-414000 | Gas-Centerpoint | 5,046 | 5,100 | 3,139 | 5,700 | 6,000 |
| 001-1800-415200 | Telephone-Mobile Phone | 4,489 | 4,765 | 1,962 | 3,913 | 3,950 |
| 41 - Utilities Services Totals: | | 54,750 | 57,915 | 25,717 | 59,913 | 63,200 |
| 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 | 524 | 500 | 169 | 500 | 500 |
| 001-1800-613000 | Operating Supplies | 42,307 | 45,000 | 19,876 | 45,000 | 45,000 |
| 001-1800-614400 | Public Education Supplies | 1,157 | 1,500 | 0 | 1,500 | 1,500 |
| 001-1800-616000 | Uniforms | 2,081 | 4,000 | 1,861 | 4,000 | 4,120 |
| 001-1800-618000 | Minor Tools and Equipment | 2,284 | 4,000 | 397 | 4,000 | 4,000 |
| 61 - General Supplies Totals: | | 48,354 | 55,000 | 22,303 | 55,000 | 55,120 |
| 62 - Energy and Fuel | | | | | | |
| 001-1800-621000 | Gasoline | 4,707 | 6,800 | 2,065 | 5,800 | 6,500 |
| 62 - Energy and Fuel Totals: | | 4,707 | 6,800 | 2,065 | 5,800 | 6,500 |
| 66 - Education | | | | | | |
| 001-1800-661000 | Seminar Tuition | 1,400 | 3,000 | 874 | 3,000 | 3,000 |
| 001-1800-662000 | Certification Fees | 50 | 500 | 0 | 0 | 500 |
| 001-1800-665000 | Travel and Lodging | 405 | 1,500 | 195 | 1,000 | 1,500 |
| 001-1800-665500 | Meals | 113 | 1,000 | 82 | 500 | 1,000 |
| 66 - Education Totals: | | 1,968 | 6,000 | 1,151 | 4,500 | 6,000 |
| 18 - Animal Services Totals: | | 646,924 | 798,343 | 323,043 | 790,485 | 813,357 |
| 001 - GENERAL Totals: | | 646,924 | 798,343 | 323,043 | 790,485 | 813,357 |

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: | 23/24 | 24/25 | 25/26 |
|-----------------------------------------|-------|-------|-------|
| 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 | 0 | 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 | 0 | 1 | 1 |
| | -- | -- | -- |
| | 24 | 26 | 26 |

* Funded in Utility Fund

**One position funded out of the Utility Fund

2025-26 Budget - Planning/Codes

SEGUIN
TEXAS

It's real.

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|---------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 001 - GENERAL | | | | | | |
| 21 - Planning | | | | | | |
| 11 - Salaries | | | | | | |
| 001-2100-110100 | Regular Salaries | 1,395,506 | 1,606,825 | 684,940 | 1,606,825 | 1,741,764 |
| 001-2100-112000 | Overtime/On Call | 931 | 1,500 | 45 | 1,000 | 1,000 |
| 11 - Salaries Totals: | | 1,396,437 | 1,608,325 | 684,985 | 1,607,825 | 1,742,764 |
| 12 - Benefits | | | | | | |
| 001-2100-121000 | Payroll Taxes | 103,501 | 122,779 | 50,732 | 122,779 | 131,737 |
| 001-2100-122000 | Retirement | 319,880 | 367,663 | 157,276 | 367,663 | 383,234 |
| 001-2100-123000 | Health Insurance | 169,952 | 211,463 | 90,817 | 211,463 | 216,224 |
| 001-2100-123100 | Life Insurance | 1,224 | 1,384 | 660 | 1,384 | 1,446 |
| 001-2100-124000 | Workers' Compensation | 2,598 | 2,471 | 1,302 | 2,471 | 2,582 |
| 12 - Benefits Totals: | | 597,155 | 705,761 | 300,787 | 705,761 | 735,222 |
| 32 - Professional Services | | | | | | |
| 001-2100-320500 | Professional Services | 259,275 | 250,000 | 38,536 | 150,000 | 58,400 |
| 001-2100-324000 | Weedy Lots | 53,923 | 50,000 | 14,252 | 50,000 | 52,200 |
| 001-2100-329000 | Building Demolition | 37,750 | 50,000 | 0 | 50,000 | 75,000 |
| 32 - Professional Services Totals: | | 350,948 | 350,000 | 52,788 | 250,000 | 185,600 |
| 41 - Utilities Services | | | | | | |
| 001-2100-415200 | Telephone-Mobile Phone | 11,562 | 11,848 | 5,318 | 10,512 | 10,450 |
| 41 - Utilities Services Totals: | | 11,562 | 11,848 | 5,318 | 10,512 | 10,450 |
| 43 - Repair and Maintenance | | | | | | |
| 001-2100-432100 | V&E Maint.-Motor Vehicles | 1,031 | 1,000 | 411 | 1,000 | 1,000 |
| 43 - Repair and Maintenance Totals: | | 1,031 | 1,000 | 411 | 1,000 | 1,000 |
| 54 - Advertising | | | | | | |
| 001-2100-541000 | Publication of Notices | 7,077 | 9,200 | 3,019 | 7,200 | 7,600 |
| 54 - Advertising Totals: | | 7,077 | 9,200 | 3,019 | 7,200 | 7,600 |
| 61 - General Supplies | | | | | | |
| 001-2100-611000 | Office Supplies | 4,671 | 6,000 | 932 | 4,000 | 2,300 |
| 001-2100-612000 | Postage | 4,407 | 3,900 | 1,932 | 4,200 | 4,200 |
| 001-2100-613000 | Operating Supplies | 1,462 | 2,000 | 1,037 | 3,000 | 2,100 |
| 001-2100-616000 | Uniforms | 3,556 | 4,560 | 5,581 | 6,000 | 5,400 |
| 001-2100-618000 | Minor Tools and Equipment | 1,045 | 7,500 | 466 | 7,500 | 1,000 |
| 61 - General Supplies Totals: | | 15,142 | 23,960 | 9,948 | 24,700 | 15,000 |
| 62 - Energy and Fuel | | | | | | |
| 001-2100-621000 | Gasoline | 15,584 | 19,400 | 6,650 | 17,000 | 19,000 |
| 62 - Energy and Fuel Totals: | | 15,584 | 19,400 | 6,650 | 17,000 | 19,000 |
| 65 - Miscellaneous | | | | | | |
| 001-2100-654000 | Annexation Expense | 741 | 500 | 58 | 500 | 500 |
| 65 - Miscellaneous Totals: | | 741 | 500 | 58 | 500 | 500 |
| 66 - Education | | | | | | |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------|--------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 001-2100-661000 | Seminar Tuition | 9,948 | 12,500 | 3,725 | 10,000 | 10,200 |
| 001-2100-665000 | Travel and Lodging | 6,377 | 7,000 | 4,404 | 7,000 | 6,300 |
| 001-2100-665500 | Meals | 2,292 | 3,200 | 1,346 | 3,200 | 3,125 |
| 001-2100-666000 | Dues | 1,889 | 2,650 | 2,350 | 3,000 | 3,625 |
| 001-2100-667000 | Subscriptions | 525 | 630 | 71 | 300 | 360 |
| 66 - Education Totals: | | 21,031 | 25,980 | 11,897 | 23,500 | 23,610 |
| 21 - Planning Totals: | | 2,416,708 | 2,755,974 | 1,075,860 | 2,647,997 | 2,740,746 |
| 001 - GENERAL Totals: | | 2,416,708 | 2,755,974 | 1,075,860 | 2,647,997 | 2,740,746 |

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: | 23/24 | 24/25 | 25/26 |
|------------------------|-------|-------|-------|
| 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



It's real.

2025-26 Budget - City Secretary

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------|-----------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 22 - City Secretary | | | | | | |
| 11 - Salaries | | | | | | |
| 001-2200-110100 | Regular Salaries | 87,570 | 84,963 | 38,013 | 84,963 | 89,989 |
| 11 - Salaries Totals: | | 87,570 | 84,963 | 38,013 | 84,963 | 89,989 |
| 12 - Benefits | | | | | | |
| 001-2200-121000 | Payroll Taxes | 6,612 | 6,500 | 2,815 | 6,500 | 6,884 |
| 001-2200-122000 | Retirement | 20,066 | 19,423 | 8,735 | 19,423 | 19,789 |
| 001-2200-123000 | Health Insurance | 8,689 | 9,933 | 4,539 | 9,933 | 9,976 |
| 001-2200-123100 | Life Insurance | 62 | 63 | 32 | 63 | 63 |
| 001-2200-124000 | Workers' Compensation | 88 | 86 | 45 | 86 | 88 |
| 12 - Benefits Totals: | | 35,516 | 36,004 | 16,167 | 36,004 | 36,800 |
| 41 - Utilities Services | | | | | | |
| 001-2200-415200 | Telephone-Mobile Phone | 467 | 450 | 225 | 451 | 451 |
| 41 - Utilities Services Totals: | | 467 | 450 | 225 | 451 | 451 |
| 54 - Advertising | | | | | | |
| 001-2200-541000 | Publication of Notices | 2,384 | 6,000 | 2,701 | 6,000 | 6,000 |
| 54 - Advertising Totals: | | 2,384 | 6,000 | 2,701 | 6,000 | 6,000 |
| 61 - General Supplies | | | | | | |
| 001-2200-611000 | Office Supplies | 1,452 | 1,500 | 837 | 1,500 | 1,500 |
| 001-2200-612000 | Postage | 190 | 250 | 259 | 400 | 400 |
| 001-2200-614200 | Records Management Supplies | 0 | 1,250 | 0 | 0 | 500 |
| 61 - General Supplies Totals: | | 1,643 | 3,000 | 1,097 | 1,900 | 2,400 |
| 65 - Miscellaneous | | | | | | |
| 001-2200-653000 | Election Expenses | 0 | 23,755 | 23,755 | 23,755 | 5,000 |
| 001-2200-653100 | Municipal Code Updates | 7,638 | 12,500 | 10,438 | 12,500 | 12,500 |
| 001-2200-653400 | Minute/Ordinance Supplies | 0 | 0 | 0 | 0 | 1,250 |
| 65 - Miscellaneous Totals: | | 7,638 | 36,255 | 34,193 | 36,255 | 18,750 |
| 66 - Education | | | | | | |
| 001-2200-661000 | Seminar Tuition | 6,272 | 4,000 | 730 | 4,000 | 4,000 |
| 001-2200-665000 | Travel and Lodging | 2,048 | 3,000 | 1,633 | 3,000 | 3,000 |
| 001-2200-665500 | Meals | 0 | 825 | 214 | 825 | 825 |
| 001-2200-666000 | Dues | 125 | 900 | 350 | 900 | 350 |
| 001-2200-667000 | Subscriptions | 135 | 120 | 144 | 250 | 300 |
| 66 - Education Totals: | | 8,580 | 8,845 | 3,071 | 8,975 | 8,475 |
| 22 - City Secretary Totals: | | 143,798 | 175,517 | 95,467 | 174,548 | 162,865 |
| 001 - GENERAL Totals: | | 143,798 | 175,517 | 95,467 | 174,548 | 162,865 |

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: | 23/24 | 24/25 | 25/26 |
|---------------------------------|-------|-------|-------|
| Director of Human Resources* | 1 | 1 | 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 | 6 |

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



It's real.

2025-26 Budget - Human Resources

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------|------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 23 - Human Resources | | | | | | |
| 11 - Salaries | | | | | | |
| 001-2300-110100 | Regular Salaries | 234,432 | 254,455 | 114,972 | 254,455 | 269,123 |
| 11 - Salaries Totals: | | 234,432 | 254,455 | 114,972 | 254,455 | 269,123 |
| 12 - Benefits | | | | | | |
| 001-2300-121000 | Payroll Taxes | 17,251 | 19,466 | 8,458 | 19,466 | 20,588 |
| 001-2300-122000 | Retirement | 53,703 | 58,168 | 26,392 | 58,168 | 59,180 |
| 001-2300-123000 | Health Insurance | 27,458 | 29,738 | 13,474 | 29,738 | 29,551 |
| 001-2300-123100 | Life Insurance | 187 | 189 | 95 | 189 | 189 |
| 001-2300-124000 | Workers' Compensation | 261 | 258 | 137 | 258 | 299 |
| 12 - Benefits Totals: | | 98,860 | 107,819 | 48,555 | 107,819 | 109,807 |
| 32 - Professional Services | | | | | | |
| 001-2300-320500 | Professional Services | 47,846 | 62,975 | 25,598 | 62,975 | 62,975 |
| 32 - Professional Services Totals: | | 47,846 | 62,975 | 25,598 | 62,975 | 62,975 |
| 41 - Utilities Services | | | | | | |
| 001-2300-415200 | Telephone-Mobile Phone | 1,200 | 1,238 | 669 | 1,327 | 1,352 |
| 41 - Utilities Services Totals: | | 1,200 | 1,238 | 669 | 1,327 | 1,352 |
| 61 - General Supplies | | | | | | |
| 001-2300-612000 | Postage | 250 | 300 | 220 | 300 | 300 |
| 001-2300-613000 | Operating Supplies | 2,132 | 2,800 | 613 | 2,800 | 3,610 |
| 61 - General Supplies Totals: | | 2,382 | 3,100 | 833 | 3,100 | 3,910 |
| 65 - Miscellaneous | | | | | | |
| 001-2300-655000 | Safety Committee | 1,936 | 3,500 | 0 | 3,500 | 2,000 |
| 001-2300-655100 | Employee Recognition | 18,299 | 22,450 | 10,844 | 22,450 | 22,450 |
| 001-2300-655200 | Recruitment | 7,247 | 10,300 | 2,168 | 10,300 | 17,500 |
| 65 - Miscellaneous Totals: | | 27,482 | 36,250 | 13,011 | 36,250 | 41,950 |
| 66 - Education | | | | | | |
| 001-2300-661000 | Seminar Tuition | 0 | 3,750 | 0 | 0 | 3,750 |
| 001-2300-664000 | City Training | 978 | 11,000 | 46 | 11,000 | 2,000 |
| 001-2300-665000 | Travel and Lodging | 0 | 4,500 | 0 | 0 | 7,500 |
| 001-2300-665500 | Meals | 0 | 375 | 0 | 0 | 725 |
| 001-2300-666000 | Dues | 645 | 425 | 100 | 425 | 425 |
| 001-2300-667000 | Subscriptions | 537 | 750 | 565 | 750 | 775 |
| 66 - Education Totals: | | 2,159 | 20,800 | 711 | 12,175 | 15,175 |
| 23 - Human Resources Totals: | | 414,363 | 486,637 | 204,350 | 478,101 | 504,291 |
| 001 - GENERAL Totals: | | 414,363 | 486,637 | 204,350 | 478,101 | 504,291 |

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: | 23/24 | 24/25 | 25/26 |
|----------------------------------------|-------|-------|-------|
| Director of Public Works* | 1 | 1 | 1 |
| Heavy Equipment Operator-Public Works | 1 | 1 | 1 |
| Public Works Superintendent | 1 | 1 | 1 |
| Equipment Operator I | 3 | 3 | 4 |
| Equipment Operator I – ROW | 2 | 1 | 1 |
| Senior Heavy Equipment Operator | 3 | 3 | 3 |
| Maintenance Supervisor | 1 | 1 | 0 |
| Administrative Technician-Public Works | 1 | 1 | 1 |
| Equipment Operator II | 10 | 10 | 10 |
| Equipment Operator II – ROW | 1 | 2 | 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 – ROW to Heavy Equipment Operator.
2. The upgrade of the Administrative Technician to a Senior Administrative Technician.
3. An increase of \$70,000 in Clean Up Day to incorporate household hazardous waste collection.



It's real.

2025-26 Budget - Public Works

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------|---------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 24 - Public Works Department | | | | | | |
| 11 - Salaries | | | | | | |
| 001-2400-110100 | Regular Salaries | 1,197,715 | 1,434,897 | 611,625 | 1,434,897 | 1,516,127 |
| 001-2400-112000 | Overtime/On Call | 19,765 | 23,336 | 7,069 | 23,336 | 25,000 |
| 11 - Salaries Totals: | | 1,217,480 | 1,458,233 | 618,694 | 1,458,233 | 1,541,127 |
| 12 - Benefits | | | | | | |
| 001-2400-121000 | Payroll Taxes | 91,812 | 111,555 | 46,976 | 111,555 | 117,896 |
| 001-2400-122000 | Retirement | 272,738 | 333,352 | 139,483 | 333,352 | 330,360 |
| 001-2400-123000 | Health Insurance | 189,187 | 247,151 | 102,335 | 247,151 | 240,277 |
| 001-2400-123100 | Life Insurance | 1,384 | 1,683 | 757 | 1,683 | 1,620 |
| 001-2400-124000 | Workers' Compensation | 21,102 | 21,387 | 11,522 | 21,387 | 19,623 |
| 12 - Benefits Totals: | | 576,223 | 715,128 | 301,074 | 715,128 | 709,776 |
| 32 - Professional Services | | | | | | |
| 001-2400-320500 | Professional Services | 0 | 120,000 | 44,109 | 120,000 | 50,000 |
| 32 - Professional Services Totals: | | 0 | 120,000 | 44,109 | 120,000 | 50,000 |
| 41 - Utilities Services | | | | | | |
| 001-2400-415200 | Telephone-Mobile Phone | 5,393 | 5,960 | 3,159 | 5,700 | 5,925 |
| 41 - Utilities Services Totals: | | 5,393 | 5,960 | 3,159 | 5,700 | 5,925 |
| 43 - Repair and Maintenance | | | | | | |
| 001-2400-432200 | V&E Maint.-Machine & Tool | 1,383 | 1,400 | 550 | 1,400 | 1,400 |
| 001-2400-434400 | L&I Maint.-Streets Maintenance | 106,281 | 200,000 | 84,457 | 200,000 | 200,000 |
| 001-2400-434800 | L&I Maint.-Street Signs | 63,487 | 50,000 | 16,035 | 50,000 | 50,000 |
| 001-2400-435800 | L&I Maint.-St Crossing/Striping | 8,184 | 15,000 | 0 | 12,000 | 15,000 |
| 43 - Repair and Maintenance Totals: | | 179,336 | 266,400 | 101,042 | 263,400 | 266,400 |
| 44 - Rental | | | | | | |
| 001-2400-441000 | Equipment Rental | 38,221 | 55,000 | 12,388 | 55,000 | 55,000 |
| 44 - Rental Totals: | | 38,221 | 55,000 | 12,388 | 55,000 | 55,000 |
| 61 - General Supplies | | | | | | |
| 001-2400-611000 | Office Supplies | 648 | 1,000 | 452 | 1,000 | 1,000 |
| 001-2400-612000 | Postage | 151 | 0 | 1 | 0 | 0 |
| 001-2400-613000 | Operating Supplies | 10,059 | 10,000 | 6,496 | 10,000 | 10,000 |
| 001-2400-613300 | Chemicals | 488 | 0 | 0 | 0 | 0 |
| 001-2400-614800 | Clean Up Day | 11,664 | 15,000 | 518 | 20,000 | 85,000 |
| 001-2400-616000 | Uniforms | 11,458 | 26,000 | 12,756 | 16,000 | 19,410 |
| 001-2400-618000 | Minor Tools and Equipment | 11,858 | 15,000 | 1,514 | 15,000 | 15,000 |
| 61 - General Supplies Totals: | | 46,326 | 67,000 | 21,736 | 62,000 | 130,410 |
| 62 - Energy and Fuel | | | | | | |
| 001-2400-621000 | Gasoline | 110,857 | 123,000 | 47,940 | 115,000 | 121,000 |
| 62 - Energy and Fuel Totals: | | 110,857 | 123,000 | 47,940 | 115,000 | 121,000 |
| 66 - Education | | | | | | |
| 001-2400-661000 | Seminar Tuition | 1,458 | 4,400 | 199 | 1,400 | 4,400 |
| 001-2400-665000 | Travel and Lodging | 992 | 2,000 | 1,343 | 1,343 | 2,000 |
| 001-2400-665500 | Meals | 0 | 550 | 0 | 0 | 550 |
| 001-2400-666000 | Dues | 572 | 850 | 0 | 822 | 850 |
| 66 - Education Totals: | | 3,022 | 7,800 | 1,542 | 3,565 | 7,800 |
| 24 - Public Works Department Totals: | | 2,176,857 | 2,818,522 | 1,151,684 | 2,798,026 | 2,887,438 |
| 001 - GENERAL Totals: | | 2,176,857 | 2,818,522 | 1,151,684 | 2,798,026 | 2,887,438 |

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: | 23/24 | 24/25 | 25/26 |
|---------------------------------|-------|-------|-------|
| Fleet Manager* | 1 | 1 | 1 |
| Vehicle Maintenance Supervisor* | 1 | 1 | 1 |
| Automotive Technician II* | 2 | 2 | 2 |
| Automotive Technician III* | 1 | 1 | 1 |
| | -- | -- | -- |
| | 5 | 5 | 5 |

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

BUDGET SUMMARY



It's real.

2025-26 Budget - Vehicle Maintenance

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|----------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 25 - Vehicle Maintenance | | | | | | |
| 11 - Salaries | | | | | | |
| 001-2500-110100 | Regular Salaries | 133,833 | 162,674 | 74,966 | 162,674 | 174,587 |
| 001-2500-112000 | Overtime/On Call | 731 | 2,963 | 1,002 | 2,963 | 5,000 |
| 11 - Salaries Totals: | | 134,564 | 165,637 | 75,968 | 165,637 | 179,587 |
| 12 - Benefits | | | | | | |
| 001-2500-121000 | Payroll Taxes | 9,886 | 12,518 | 5,627 | 12,518 | 13,738 |
| 001-2500-122000 | Retirement | 30,852 | 37,408 | 17,457 | 37,408 | 39,491 |
| 001-2500-123000 | Health Insurance | 18,980 | 24,341 | 11,178 | 24,341 | 24,431 |
| 001-2500-123100 | Life Insurance | 131 | 157 | 79 | 157 | 157 |
| 001-2500-124000 | Workers' Compensation | 1,518 | 1,691 | 925 | 1,691 | 1,822 |
| 12 - Benefits Totals: | | 61,367 | 76,115 | 35,266 | 76,115 | 79,640 |
| 41 - Utilities Services | | | | | | |
| 001-2500-411000 | Electric | 11,187 | 13,400 | 4,598 | 12,400 | 13,200 |
| 001-2500-412000 | Water | 11,252 | 14,000 | 6,137 | 14,000 | 14,750 |
| 001-2500-413000 | Sewer | 6,369 | 6,800 | 2,379 | 5,700 | 6,000 |
| 001-2500-414000 | Gas-Centerpoint | 5,157 | 5,400 | 3,520 | 4,000 | 4,200 |
| 001-2500-415200 | Telephone-Mobile Phone | 1,622 | 2,338 | 939 | 1,850 | 1,825 |
| 41 - Utilities Services Totals: | | 35,587 | 41,938 | 17,573 | 37,950 | 39,975 |
| 43 - Repair and Maintenance | | | | | | |
| 001-2500-432100 | V&E Maint.-Motor Vehicles | 223,404 | 250,000 | 86,229 | 250,000 | 250,000 |
| 001-2500-432200 | V&E Maint.-Machine & Tool | 4,426 | 5,000 | 3,721 | 5,000 | 5,000 |
| 001-2500-432300 | V&E Maint.-Heavy Equipment | 275,178 | 200,000 | 83,695 | 200,000 | 200,000 |
| 43 - Repair and Maintenance Totals: | | 503,009 | 455,000 | 173,645 | 455,000 | 455,000 |
| 61 - General Supplies | | | | | | |
| 001-2500-613000 | Operating Supplies | 14,097 | 15,000 | 7,321 | 15,000 | 15,000 |
| 001-2500-616000 | Uniforms | 2,971 | 4,300 | 3,321 | 4,300 | 4,360 |
| 001-2500-618000 | Minor Tools and Equipment | 4,502 | 6,500 | 1,777 | 6,500 | 6,500 |
| 61 - General Supplies Totals: | | 21,570 | 25,800 | 12,419 | 25,800 | 25,860 |
| 62 - Energy and Fuel | | | | | | |
| 001-2500-621000 | Gasoline | 3,533 | 3,600 | 3,023 | 5,600 | 6,500 |
| 62 - Energy and Fuel Totals: | | 3,533 | 3,600 | 3,023 | 5,600 | 6,500 |
| 66 - Education | | | | | | |
| 001-2500-661000 | Seminar Tuition | 13,054 | 9,000 | 526 | 4,000 | 9,000 |
| 001-2500-665000 | Travel and Lodging | 264 | 1,500 | 0 | 1,500 | 1,500 |
| 001-2500-665500 | Meals | 500 | 1,500 | 0 | 0 | 1,500 |
| 66 - Education Totals: | | 13,818 | 12,000 | 526 | 5,500 | 12,000 |
| 25 - Vehicle Maintenance Totals: | | 773,449 | 780,090 | 318,421 | 771,602 | 798,562 |
| 001 - GENERAL Totals: | | 773,449 | 780,090 | 318,421 | 771,602 | 798,562 |

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: | 23/24 | 24/25 | 25/26 |
|------------------------------------------|-------|-------|-------|
| Director of Engineering* | 1 | 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 | 2 | 0 |

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



It's real.

2025-26 Budget - Capital Projects/Engineering

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------|---------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 26 - Engineering / Capital Projects | | | | | | |
| 11 - Salaries | | | | | | |
| 001-2600-110100 | Regular Salaries | 307,569 | 341,128 | 146,424 | 341,128 | 348,273 |
| 11 - Salaries Totals: | | 307,569 | 341,128 | 146,424 | 341,128 | 348,273 |
| 12 - Benefits | | | | | | |
| 001-2600-121000 | Payroll Taxes | 22,210 | 25,462 | 10,492 | 25,462 | 25,764 |
| 001-2600-122000 | Retirement | 69,998 | 73,854 | 33,702 | 73,854 | 75,099 |
| 001-2600-123000 | Health Insurance | 29,037 | 32,394 | 14,113 | 32,394 | 28,494 |
| 001-2600-123100 | Life Insurance | 190 | 189 | 95 | 189 | 189 |
| 001-2600-124000 | Workers' Compensation | 631 | 564 | 323 | 564 | 543 |
| 12 - Benefits Totals: | | 122,067 | 132,463 | 58,725 | 132,463 | 130,088 |
| 32 - Professional Services | | | | | | |
| 001-2600-320500 | Professional Services | 12,209 | 55,000 | 8,248 | 55,000 | 40,000 |
| 32 - Professional Services Totals: | | 12,209 | 55,000 | 8,248 | 55,000 | 40,000 |
| 41 - Utilities Services | | | | | | |
| 001-2600-415200 | Telephone-Mobile Phone | 4,410 | 5,029 | 2,317 | 4,700 | 4,400 |
| 41 - Utilities Services Totals: | | 4,410 | 5,029 | 2,317 | 4,700 | 4,400 |
| 43 - Repair and Maintenance | | | | | | |
| 001-2600-432100 | V&E Maint.-Motor Vehicles | 459 | 750 | 0 | 750 | 750 |
| 43 - Repair and Maintenance Totals: | | 459 | 750 | 0 | 750 | 750 |
| 61 - General Supplies | | | | | | |
| 001-2600-611000 | Office Supplies | 249 | 700 | 120 | 400 | 600 |
| 001-2600-612000 | Postage | 157 | 200 | 36 | 200 | 200 |
| 001-2600-613000 | Operating Supplies | 359 | 1,000 | 246 | 500 | 1,000 |
| 001-2600-616000 | Uniforms | 597 | 1,700 | 431 | 1,300 | 1,680 |
| 001-2600-618000 | Minor Tools and Equipment | 406 | 600 | 0 | 500 | 500 |
| 61 - General Supplies Totals: | | 1,768 | 4,200 | 832 | 2,900 | 3,980 |
| 62 - Energy and Fuel | | | | | | |
| 001-2600-621000 | Gasoline | 6,082 | 7,800 | 3,015 | 6,300 | 7,500 |
| 62 - Energy and Fuel Totals: | | 6,082 | 7,800 | 3,015 | 6,300 | 7,500 |
| 66 - Education | | | | | | |
| 001-2600-661000 | Seminar Tuition | 1,425 | 6,700 | 730 | 6,700 | 5,000 |
| 001-2600-665000 | Travel and Lodging | 1,745 | 1,875 | 1,835 | 1,875 | 1,875 |
| 001-2600-665500 | Meals | 485 | 700 | 232 | 700 | 700 |
| 001-2600-666000 | Dues | 894 | 1,155 | 1,147 | 1,155 | 1,155 |
| 66 - Education Totals: | | 4,549 | 10,430 | 3,944 | 10,430 | 8,730 |
| 26 - Engineering / Capital Projects Totals: | | 459,113 | 556,801 | 223,505 | 553,671 | 543,722 |
| 001 - GENERAL Totals: | | 459,113 | 556,801 | 223,505 | 553,671 | 543,722 |

**THE CITY OF SEGUIN
2025/26 ANNUAL BUDGET**

**GENERAL FUND - 001
BRUSH DEPARTMENT - 2700**

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: | 23/24 | 24/25 | 25/26 |
|-------------------------------|-------|-------|-------|
| Director of Public Works* | 1 | 1 | 1 |
| Brush Supervisor | 1 | 1 | 0 |
| Public Works Superintendent** | 0 | 0 | 1 |
| Equipment Operator I | 1 | 3 | 3 |
| Equipment Operator II | 2 | 2 | 2 |
| Heavy Equipment Operator | 1 | 1 | 1 |
| Service Worker | 2 | 0 | 0 |
| | -- | -- | -- |
| | 8 | 8 | 8 |

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

**25% of salary and benefits funded in the Stormwater Drainage Department.

BUDGET SUMMARY

This budget includes the following:

1. The upgrade of the Brush Supervisor to the Public Works Superintendent.

2025-26 Budget - Brush



It's real.

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|---------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 27 - Brush Department | | | | | | |
| 11 - Salaries | | | | | | |
| 001-2700-110100 | Regular Salaries | 337,324 | 384,402 | 161,387 | 384,402 | 390,903 |
| 001-2700-112000 | Overtime/On Call | 7,039 | 7,618 | 1,710 | 7,618 | 8,000 |
| 11 - Salaries Totals: | | 344,364 | 392,020 | 163,097 | 392,020 | 398,903 |
| 12 - Benefits | | | | | | |
| 001-2700-121000 | Payroll Taxes | 24,896 | 29,990 | 11,961 | 29,990 | 30,516 |
| 001-2700-122000 | Retirement | 78,778 | 89,616 | 37,416 | 89,616 | 87,719 |
| 001-2700-123000 | Health Insurance | 60,140 | 61,769 | 29,982 | 61,769 | 58,895 |
| 001-2700-123100 | Life Insurance | 412 | 393 | 211 | 393 | 378 |
| 001-2700-124000 | Workers' Compensation | 6,793 | 6,053 | 3,500 | 6,053 | 5,291 |
| 12 - Benefits Totals: | | 171,019 | 187,822 | 83,070 | 187,822 | 182,798 |
| 32 - Professional Services | | | | | | |
| 001-2700-320500 | Professional Services | 9,600 | 15,000 | 11,800 | 15,000 | 20,000 |
| 32 - Professional Services Totals: | | 9,600 | 15,000 | 11,800 | 15,000 | 20,000 |
| 41 - Utilities Services | | | | | | |
| 001-2700-415200 | Telephone-Mobile Phone | 2,381 | 2,382 | 1,295 | 2,500 | 2,400 |
| 41 - Utilities Services Totals: | | 2,381 | 2,382 | 1,295 | 2,500 | 2,400 |
| 43 - Repair and Maintenance | | | | | | |
| 001-2700-432200 | V&E Maint.-Machine & Tool | 1,414 | 1,600 | 461 | 1,600 | 1,600 |
| 43 - Repair and Maintenance Totals: | | 1,414 | 1,600 | 461 | 1,600 | 1,600 |
| 61 - General Supplies | | | | | | |
| 001-2700-613000 | Operating Supplies | 4,112 | 4,000 | 2,865 | 4,000 | 6,000 |
| 001-2700-613300 | Chemicals | 4,912 | 7,000 | 1,219 | 7,000 | 7,000 |
| 001-2700-616000 | Uniforms | 3,097 | 11,000 | 3,620 | 6,000 | 6,480 |
| 001-2700-618000 | Minor Tools and Equipment | 14,672 | 20,000 | 5,265 | 20,000 | 20,000 |
| 61 - General Supplies Totals: | | 26,793 | 42,000 | 12,968 | 37,000 | 39,480 |
| 62 - Energy and Fuel | | | | | | |
| 001-2700-621000 | Gasoline | 42,574 | 43,500 | 15,183 | 43,000 | 45,000 |
| 62 - Energy and Fuel Totals: | | 42,574 | 43,500 | 15,183 | 43,000 | 45,000 |
| 66 - Education | | | | | | |
| 001-2700-661000 | Seminar Tuition | 140 | 500 | 0 | 200 | 500 |
| 001-2700-665000 | Travel and Lodging | 0 | 400 | 0 | 0 | 400 |
| 001-2700-665500 | Meals | 0 | 200 | 0 | 0 | 200 |
| 001-2700-666000 | Dues | 0 | 200 | 0 | 0 | 400 |
| 66 - Education Totals: | | 140 | 1,300 | 0 | 200 | 1,500 |
| 27 - Brush Department Totals: | | 598,285 | 685,623 | 287,875 | 679,142 | 691,682 |
| 001 - GENERAL Totals: | | 598,285 | 685,623 | 287,875 | 679,142 | 691,682 |

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: | 23/24 | 24/25 | 25/26 |
|-------------------------------|-------|-------|-------|
| Main Street/CVB Director * | 1 | 1 | 1 |
| Main Street Program Assistant | 1 | 1 | 1 |
| | -- | -- | -- |
| | 2 | 2 | 2 |
| Temporary / Part-Time: | | | |
| Parking Compliance Officer | 1 | 1 | 1 |
| Admin Technician - Temp* | 0 | 0 | 1 |
| Interns – Seasonal* | 3 | 3 | 0 |
| | -- | -- | -- |
| | 4 | 4 | 2 |

* One half of salary and benefits funded in CVB fund

BUDGET SUMMARY

This budget includes the following:

1. The addition of an Administrative Technician – Temporary funded mid-year.



It's real.

2025-26 Budget - Downtown & Main St. Program

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------|------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 28 - Downtown & Main St. Prog. | | | | | | |
| 11 - Salaries | | | | | | |
| 001-2800-110100 | Regular Salaries | 141,348 | 163,035 | 69,903 | 163,035 | 136,016 |
| 11 - Salaries Totals: | | 141,348 | 163,035 | 69,903 | 163,035 | 136,016 |
| 12 - Benefits | | | | | | |
| 001-2800-121000 | Payroll Taxes | 10,855 | 12,472 | 5,396 | 12,472 | 10,405 |
| 001-2800-122000 | Retirement | 32,047 | 37,270 | 16,138 | 37,270 | 28,063 |
| 001-2800-123000 | Health Insurance | 12,556 | 13,558 | 6,496 | 13,558 | 13,549 |
| 001-2800-123100 | Life Insurance | 94 | 94 | 50 | 94 | 94 |
| 001-2800-124000 | Workers' Compensation | 408 | 370 | 208 | 370 | 364 |
| 12 - Benefits Totals: | | 55,961 | 63,764 | 28,288 | 63,764 | 52,475 |
| 32 - Professional Services | | | | | | |
| 001-2800-320500 | Professional Services | 1,205 | 1,700 | 1,129 | 1,700 | 1,700 |
| 32 - Professional Services Totals: | | 1,205 | 1,700 | 1,129 | 1,700 | 1,700 |
| 41 - Utilities Services | | | | | | |
| 001-2800-415200 | Telephone-Mobile Phone | 1,350 | 1,350 | 856 | 1,825 | 2,050 |
| 41 - Utilities Services Totals: | | 1,350 | 1,350 | 856 | 1,825 | 2,050 |
| 43 - Repair and Maintenance | | | | | | |
| 001-2800-436100 | Downtown Maintenance | 5,010 | 6,000 | 1,169 | 6,000 | 6,000 |
| 43 - Repair and Maintenance Totals: | | 5,010 | 6,000 | 1,169 | 6,000 | 6,000 |
| 54 - Advertising | | | | | | |
| 001-2800-542000 | Promotional | 2,500 | 2,500 | 500 | 2,000 | 2,500 |
| 54 - Advertising Totals: | | 2,500 | 2,500 | 500 | 2,000 | 2,500 |
| 61 - General Supplies | | | | | | |
| 001-2800-611000 | Office Supplies | 995 | 1,000 | 585 | 1,000 | 1,100 |
| 001-2800-612000 | Postage | 174 | 125 | 37 | 125 | 300 |
| 001-2800-616000 | Uniforms | 228 | 300 | 0 | 300 | 300 |
| 001-2800-617100 | Special Revenue Expenditures | 2,070 | 0 | (2,064) | 0 | 0 |
| 61 - General Supplies Totals: | | 3,468 | 1,425 | (1,441) | 1,425 | 1,700 |
| 65 - Miscellaneous | | | | | | |
| 001-2800-651200 | Flag Program | 400 | 400 | 400 | 400 | 400 |
| 001-2800-651300 | Downtown Christmas Lights | 5,498 | 8,500 | 1,786 | 8,500 | 6,000 |
| 65 - Miscellaneous Totals: | | 5,898 | 8,900 | 2,186 | 8,900 | 6,400 |
| 66 - Education | | | | | | |
| 001-2800-661000 | Seminar Tuition | 1,250 | 1,650 | 1,000 | 1,100 | 2,000 |
| 001-2800-665000 | Travel and Lodging | 2,772 | 2,700 | 1,807 | 2,500 | 2,700 |
| 001-2800-665500 | Meals | 823 | 900 | 227 | 800 | 750 |
| 001-2800-666000 | Dues | 1,360 | 1,735 | 0 | 1,735 | 1,660 |
| 001-2800-667000 | Subscriptions | 144 | 120 | 0 | 120 | 120 |
| 66 - Education Totals: | | 6,348 | 7,105 | 3,035 | 6,255 | 7,230 |
| 67 - Public Relations | | | | | | |
| 001-2800-672500 | Fourth of July Parade | 3,360 | 3,750 | 8 | 3,750 | 3,750 |
| 001-2800-672600 | Downtown/Special Events | 6,000 | 8,500 | 4,083 | 8,500 | 8,500 |
| 001-2800-675000 | Fix-it/Facade Impr. Prog. | 2,609 | 5,000 | 1,250 | 5,000 | 5,000 |
| 67 - Public Relations Totals: | | 11,969 | 17,250 | 5,341 | 17,250 | 17,250 |
| 28 - Downtown & Main St. Prog. Totals: | | 235,058 | 273,029 | 110,966 | 272,154 | 233,321 |
| 001 - GENERAL Totals: | | 235,058 | 273,029 | 110,966 | 272,154 | 233,321 |

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

PERSONNEL SCHEDULE

| POSITION TITLE: | 23/24 | 24/25 | 25/26 |
|----------------------------------|-------|-------|-------|
| Director of Facilities* | 1 | 1 | 1 |
| Building Maintenance Supervisor* | 1 | 1 | 1 |
| Building Maintenance Specialist | 1 | 1 | 1 |
| Building Maintenance Technician* | 2 | 2 | 2 |
| | -- | -- | -- |
| | 5 | 5 | 5 |

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

2025-26 Budget - Facilities



It's real.

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|----------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 29 - Facilities | | | | | | |
| 11 - Salaries | | | | | | |
| 001-2900-110100 | Regular Salaries | 138,834 | 156,850 | 65,485 | 156,850 | 172,049 |
| 001-2900-112000 | Overtime/On Call | 53 | 3,100 | 62 | 3,100 | 3,100 |
| 11 - Salaries Totals: | | 138,887 | 159,950 | 65,546 | 159,950 | 175,149 |
| 12 - Benefits | | | | | | |
| 001-2900-121000 | Payroll Taxes | 10,383 | 12,236 | 4,892 | 12,236 | 13,399 |
| 001-2900-122000 | Retirement | 32,350 | 36,565 | 15,076 | 36,565 | 38,515 |
| 001-2900-123000 | Health Insurance | 21,330 | 24,324 | 9,373 | 24,324 | 24,414 |
| 001-2900-123100 | Life Insurance | 147 | 157 | 66 | 157 | 157 |
| 001-2900-124000 | Workers' Compensation | 1,412 | 1,489 | 655 | 1,489 | 1,493 |
| 12 - Benefits Totals: | | 65,622 | 74,771 | 30,062 | 74,771 | 77,979 |
| 41 - Utilities Services | | | | | | |
| 001-2900-415200 | Telephone-Mobile Phone | 1,005 | 1,128 | 583 | 1,147 | 1,650 |
| 41 - Utilities Services Totals: | | 1,005 | 1,128 | 583 | 1,147 | 1,650 |
| 43 - Repair and Maintenance | | | | | | |
| 001-2900-432800 | Generators Maintenance | 20,895 | 28,100 | 3,026 | 31,805 | 35,000 |
| 001-2900-433000 | Buildings Maintenance | 68,430 | 73,500 | 28,298 | 80,000 | 100,000 |
| 001-2900-433100 | Building Maintenance-Annual Cont | 38,512 | 66,150 | 26,003 | 72,033 | 70,000 |
| 43 - Repair and Maintenance Totals: | | 127,837 | 167,750 | 57,327 | 183,838 | 205,000 |
| 61 - General Supplies | | | | | | |
| 001-2900-613000 | Operating Supplies | 1,362 | 1,600 | 1,207 | 1,600 | 5,400 |
| 001-2900-614300 | Safety Supplies | 0 | 1,200 | 0 | 1,200 | 1,300 |
| 001-2900-616000 | Uniforms | 633 | 2,700 | 1,597 | 2,700 | 3,120 |
| 001-2900-618000 | Minor Tools and Equipment | 915 | 8,000 | 1,372 | 8,000 | 5,000 |
| 61 - General Supplies Totals: | | 2,911 | 13,500 | 4,175 | 13,500 | 14,820 |
| 62 - Energy and Fuel | | | | | | |
| 001-2900-621000 | Gasoline | 2,886 | 4,000 | 1,672 | 3,400 | 4,000 |
| 62 - Energy and Fuel Totals: | | 2,886 | 4,000 | 1,672 | 3,400 | 4,000 |
| 29 - Facilities Totals: | | 339,149 | 421,099 | 159,365 | 436,606 | 478,598 |
| 001 - GENERAL Totals: | | 339,149 | 421,099 | 159,365 | 436,606 | 478,598 |

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 people of all ages as well as serves the community as a center of reliable information. It also encourages children from preschool age and up in developing an interest in reading and learning by offering programs and services.

PERSONNEL SCHEDULE

| POSITION TITLE: | 23/24 | 24/25 | 25/26 |
|------------------------------|-------|-------|-------|
| Library Director | 1 | 1 | 1 |
| Library Assistant | 6 | 7 | 7 |
| 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 |
| Youth Services Librarian | 1 | 1 | 1 |
| Library Cataloger | 1 | 1 | 1 |
| | -- | -- | -- |
| | 17 | 18 | 18 |
| Part-time: | | | |
| Library Clerk | 3 | 3 | 3 |
| Library Assistant | 1 | 1 | 1 |
| Youth Services Library Clerk | 1 | 1 | 1 |
| Library Shelver | 2 | 2 | 2 |
| | -- | -- | -- |
| | 7 | 7 | 7 |



It's real.

2025-26 Budget - Library

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 31 - Public Library | | | | | | |
| 11 - Salaries | | | | | | |
| 001-3100-110100 | Regular Salaries | 989,688 | 1,131,340 | 493,948 | 1,131,340 | 1,232,061 |
| 11 - Salaries Totals: | | 989,688 | 1,131,340 | 493,948 | 1,131,340 | 1,232,061 |
| 12 - Benefits | | | | | | |
| 001-3100-121000 | Payroll Taxes | 74,715 | 86,547 | 37,300 | 86,547 | 90,899 |
| 001-3100-122000 | Retirement | 225,745 | 258,622 | 112,995 | 258,622 | 261,291 |
| 001-3100-123000 | Health Insurance | 111,192 | 128,886 | 59,852 | 128,886 | 139,983 |
| 001-3100-123100 | Life Insurance | 956 | 1,101 | 508 | 1,101 | 1,070 |
| 001-3100-124000 | Workers' Compensation | 1,412 | 1,476 | 778 | 1,476 | 1,555 |
| 12 - Benefits Totals: | | 414,020 | 476,632 | 211,433 | 476,632 | 494,798 |
| 41 - Utilities Services | | | | | | |
| 001-3100-411000 | Electric | 45,013 | 51,500 | 19,668 | 47,500 | 50,400 |
| 001-3100-412000 | Water | 7,595 | 8,400 | 3,255 | 8,400 | 8,900 |
| 001-3100-413000 | Sewer | 1,662 | 1,900 | 836 | 1,800 | 1,900 |
| 001-3100-415200 | Telephone-Mobile Phone | 1,039 | 900 | 450 | 900 | 37,100 |
| 001-3100-415300 | Internet Access | 29,011 | 32,040 | 13,508 | 32,040 | 32,040 |
| 41 - Utilities Services Totals: | | 84,320 | 94,740 | 37,717 | 90,640 | 130,340 |
| 43 - Repair and Maintenance | | | | | | |
| 001-3100-431100 | Office Maintenance-Equipment | 1,091 | 1,630 | 143 | 1,000 | 1,630 |
| 001-3100-431200 | Office Maintenance-Computer | 28,658 | 33,253 | 14,161 | 31,500 | 43,079 |
| 43 - Repair and Maintenance Totals: | | 29,749 | 34,883 | 14,304 | 32,500 | 44,709 |
| 44 - Rental | | | | | | |
| 001-3100-441500 | Office Equipment Rental | 5,028 | 5,028 | 3,176 | 5,700 | 5,800 |
| 44 - Rental Totals: | | 5,028 | 5,028 | 3,176 | 5,700 | 5,800 |
| 61 - General Supplies | | | | | | |
| 001-3100-611000 | Office Supplies | 8,118 | 10,000 | 2,596 | 10,941 | 11,000 |
| 001-3100-612000 | Postage | 893 | 1,800 | 1,277 | 1,800 | 4,000 |
| 001-3100-613000 | Operating Supplies | 11,142 | 18,450 | 10,924 | 18,000 | 26,770 |
| 001-3100-617100 | Special Revenue Expenditures | 94,150 | 80,000 | 85,426 | 100,000 | 80,000 |
| 001-3100-618000 | Minor Tools and Equipment | 0 | 3,000 | 0 | 5,000 | 3,000 |
| 001-3100-618500 | Collection Materials | 75,014 | 83,000 | 31,754 | 83,000 | 86,000 |
| 001-3100-618800 | Library Programs | 5,129 | 6,000 | 3,530 | 6,000 | 7,000 |
| 61 - General Supplies Totals: | | 194,447 | 202,250 | 135,507 | 224,741 | 217,770 |
| 65 - Miscellaneous | | | | | | |
| 001-3100-651100 | Credit Card Service Fees | 2,076 | 1,600 | 876 | 1,800 | 2,100 |
| 65 - Miscellaneous Totals: | | 2,076 | 1,600 | 876 | 1,800 | 2,100 |
| 66 - Education | | | | | | |
| 001-3100-661000 | Seminar Tuition | 1,204 | 2,100 | 1,990 | 1,990 | 2,100 |
| 001-3100-665000 | Travel and Lodging | 691 | 4,575 | 0 | 4,350 | 7,620 |
| 001-3100-665500 | Meals | 85 | 1,020 | 0 | 620 | 1,500 |
| 001-3100-666000 | Dues | 2,382 | 3,595 | 987 | 3,350 | 4,000 |
| 66 - Education Totals: | | 4,362 | 11,290 | 2,977 | 10,310 | 15,220 |
| 31 - Public Library Totals: | | 1,723,690 | 1,957,764 | 899,936 | 1,973,664 | 2,142,797 |
| 001 - GENERAL Totals: | | 1,723,690 | 1,957,764 | 899,936 | 1,973,664 | 2,142,797 |

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 opportunities 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: | 23/24 | 24/25 | 25/26 |
|------------------------------------------|-------|-------|-------|
| 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 |
| Administrative Assistant-Parks | 1 | 0 | 0 |
| Senior Administrative Assistant | 0 | 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 | 4 |
| Programs Assistant | 1 | 1 | 1 |
| | -- | -- | -- |
| | 23 | 23 | 24 |
| 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 | 0 |
| Park Ranger | 2 | 2 | 2 |
| | -- | -- | -- |
| | 47 | 47 | 46 |

BUDGET SUMMARY

This budget includes the following:

1. The upgrade of one Service Worker I to a Service Worker II.
2. The upgrade of the Service Worker – PT to a Service Worker I.
3. An increase in Fireworks Display of \$21,000 for the country's 250th birthday celebration in FY26.



It's real.

2025-26 Budget - Parks & Recreation

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|--------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 001 - GENERAL | | | | | | |
| 34 - Parks and Recreation | | | | | | |
| 11 - Salaries | | | | | | |
| 001-3400-110100 | Regular Salaries | 1,153,312 | 1,320,963 | 575,137 | 1,320,963 | 1,463,138 |
| 001-3400-110200 | Regular Salaries - Day Camp | 70,069 | 74,400 | 0 | 74,400 | 74,500 |
| 001-3400-110300 | Regular Salaries - After School Prog | 106,330 | 132,715 | 60,118 | 132,715 | 132,715 |
| 001-3400-112000 | Overtime/On Call | 25,724 | 35,000 | 7,684 | 35,000 | 35,000 |
| 001-3400-112100 | Holiday Pay | 2,368 | 3,000 | 578 | 3,000 | 4,000 |
| 11 - Salaries Totals: | | 1,357,802 | 1,566,078 | 643,516 | 1,566,078 | 1,709,353 |
| 12 - Benefits | | | | | | |
| 001-3400-121000 | Payroll Taxes | 102,269 | 117,296 | 47,973 | 117,296 | 130,171 |
| 001-3400-122000 | Retirement | 270,487 | 298,223 | 133,640 | 298,223 | 321,082 |
| 001-3400-123000 | Health Insurance | 171,495 | 211,195 | 95,575 | 211,195 | 225,333 |
| 001-3400-123100 | Life Insurance | 1,205 | 1,384 | 675 | 1,384 | 1,447 |
| 001-3400-124000 | Workers' Compensation | 12,940 | 11,873 | 6,365 | 11,873 | 12,813 |
| 001-3400-126000 | Car Allowance | 5,200 | 5,200 | 2,600 | 5,200 | 5,200 |
| 12 - Benefits Totals: | | 563,596 | 645,171 | 286,828 | 645,171 | 696,046 |
| 32 - Professional Services | | | | | | |
| 001-3400-320800 | Fireworks Display | 45,000 | 49,000 | 22,500 | 49,000 | 70,000 |
| 32 - Professional Services Totals: | | 45,000 | 49,000 | 22,500 | 49,000 | 70,000 |
| 41 - Utilities Services | | | | | | |
| 001-3400-411000 | Electric | 57,178 | 65,000 | 28,029 | 62,500 | 69,400 |
| 001-3400-412000 | Water | 64,026 | 120,000 | 38,497 | 95,000 | 142,000 |
| 001-3400-413000 | Sewer | 8,204 | 8,900 | 4,723 | 10,900 | 13,000 |
| 001-3400-415200 | Telephone-Mobile Phone | 15,156 | 17,153 | 9,657 | 18,269 | 19,500 |
| 41 - Utilities Services Totals: | | 144,563 | 211,053 | 80,905 | 186,669 | 243,900 |
| 43 - Repair and Maintenance | | | | | | |
| 001-3400-432100 | V&E Maint.-Motor Vehicles | 179 | 200 | 95 | 200 | 200 |
| 001-3400-432200 | V&E Maint.-Machine & Tool | 14,808 | 20,000 | 5,605 | 20,000 | 20,000 |
| 001-3400-434100 | L&I Maint.-Grounds | 90,969 | 105,000 | 51,312 | 105,000 | 120,000 |
| 001-3400-434700 | L&I Maint.-Playground Equipment | 88,283 | 80,000 | 51,545 | 80,000 | 80,000 |
| 001-3400-436400 | L&I Maint.-Fountain | 1,220 | 7,000 | 0 | 7,000 | 7,000 |
| 43 - Repair and Maintenance Totals: | | 195,459 | 212,200 | 108,557 | 212,200 | 227,200 |
| 44 - Rental | | | | | | |
| 001-3400-441000 | Equipment Rental | 2,712 | 3,000 | 1,493 | 3,000 | 3,000 |
| 44 - Rental Totals: | | 2,712 | 3,000 | 1,493 | 3,000 | 3,000 |
| 54 - Advertising | | | | | | |
| 001-3400-542000 | Promotional | 10,938 | 18,000 | 11,475 | 18,000 | 18,000 |
| 54 - Advertising Totals: | | 10,938 | 18,000 | 11,475 | 18,000 | 18,000 |
| 61 - General Supplies | | | | | | |
| 001-3400-612000 | Postage | 124 | 100 | 29 | 100 | 100 |
| 001-3400-613000 | Operating Supplies | 49,115 | 60,000 | 21,640 | 60,000 | 65,000 |
| 001-3400-613300 | Chemicals | 4,364 | 8,000 | 970 | 8,000 | 8,000 |
| 001-3400-614000 | Day Camp Supplies | 23,913 | 25,000 | 186 | 30,000 | 30,000 |
| 001-3400-615500 | Recreation Program Supplies | 16,489 | 75,000 | 8,899 | 35,000 | 50,000 |
| 001-3400-615600 | After School Program Sup | 21,973 | 28,000 | 14,263 | 28,000 | 28,000 |
| 001-3400-616000 | Uniforms | 11,155 | 15,000 | 8,034 | 15,000 | 15,960 |
| 001-3400-618000 | Minor Tools and Equipment | 9,748 | 10,000 | 5,478 | 15,000 | 15,000 |
| 61 - General Supplies Totals: | | 136,881 | 221,100 | 59,499 | 191,100 | 212,060 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------|--------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 62 - Energy and Fuel | | | | | | |
| 001-3400-621000 | Gasoline | 35,028 | 43,000 | 12,969 | 37,000 | 40,000 |
| 62 - Energy and Fuel Totals: | | 35,028 | 43,000 | 12,969 | 37,000 | 40,000 |
| | | | | | | |
| 66 - Education | | | | | | |
| 001-3400-661000 | Seminar Tuition | 5,222 | 7,500 | 1,427 | 7,500 | 7,500 |
| 001-3400-665000 | Travel and Lodging | 3,766 | 7,000 | 1,690 | 6,500 | 7,000 |
| 001-3400-665500 | Meals | 968 | 1,000 | 571 | 1,500 | 2,000 |
| 001-3400-666000 | Dues | 837 | 1,300 | 250 | 1,300 | 1,300 |
| 66 - Education Totals: | | 10,793 | 16,800 | 3,938 | 16,800 | 17,800 |
| | | | | | | |
| 34 - Parks and Recreation Totals: | | 2,502,772 | 2,985,402 | 1,231,680 | 2,925,018 | 3,237,360 |
| | | | | | | |
| 001 - GENERAL Totals: | | 2,502,772 | 2,985,402 | 1,231,680 | 2,925,018 | 3,237,360 |

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: | 23/24 | 24/25 | 25/26 |
|---------------------------------|-------|-------|-------|
| Chief Information Officer* | 1 | 1 | 1 |
| IT Operations Manager* | 1 | 1 | 1 |
| GIS Manager* | 1 | 1 | 1 |
| GIS Technician* | 1 | 1 | 1 |
| GIS Senior Analyst* | 0 | 1 | 1 |
| IT Security Manager* | 1 | 1 | 1 |
| IT Security Administrator* | 0 | 1 | 1 |
| IT Senior Administrator* | 1 | 1 | 1 |
| IT Administrator* | 1 | 1 | 1 |
| IT Technician* | 2 | 2 | 2 |
| IT Service Desk Manager* | 1 | 1 | 1 |
| IT Public Safety Administrator* | 1 | 1 | 1 |
| -- | -- | -- | -- |
| | 11 | 13 | 13 |

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

BUDGET SUMMARY

This budget includes an increase in Computer Maintenance-Annual Contracts of \$179,230 due to additional maintenance agreements on added equipment and increased costs of current agreements.



It's real.

2025-26 Budget - Information Technologies

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------|---------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 87 - Information Technologies | | | | | | |
| 11 - Salaries | | | | | | |
| 001-8700-110100 | Regular Salaries | 381,709 | 501,782 | 195,992 | 501,782 | 506,708 |
| 11 - Salaries Totals: | | 381,709 | 501,782 | 195,992 | 501,782 | 506,708 |
| 12 - Benefits | | | | | | |
| 001-8700-121000 | Payroll Taxes | 28,947 | 36,997 | 14,695 | 36,997 | 38,179 |
| 001-8700-122000 | Retirement | 88,227 | 112,211 | 45,549 | 112,211 | 110,815 |
| 001-8700-123000 | Health Insurance | 38,042 | 52,428 | 20,736 | 52,428 | 47,904 |
| 001-8700-123100 | Life Insurance | 271 | 346 | 158 | 346 | 316 |
| 001-8700-124000 | Workers' Compensation | 439 | 414 | 235 | 414 | 517 |
| 001-8700-126000 | Car Allowance | 2,600 | 2,600 | 1,300 | 2,600 | 2,600 |
| 12 - Benefits Totals: | | 158,527 | 204,996 | 82,673 | 204,996 | 200,331 |
| 32 - Professional Services | | | | | | |
| 001-8700-320500 | Professional Services | 12,415 | 6,000 | 0 | 6,000 | 7,000 |
| 32 - Professional Services Totals: | | 12,415 | 6,000 | 0 | 6,000 | 7,000 |
| 41 - Utilities Services | | | | | | |
| 001-8700-415200 | Telephone-Mobile Phone | 4,991 | 6,091 | 2,978 | 6,091 | 6,575 |
| 41 - Utilities Services Totals: | | 4,991 | 6,091 | 2,978 | 6,091 | 6,575 |
| 43 - Repair and Maintenance | | | | | | |
| 001-8700-431200 | Office Maintenance-Computer | 16,733 | 25,000 | 5,912 | 25,000 | 25,000 |
| 001-8700-431300 | Computer Maintenance-Annual Cor | 507,928 | 710,655 | 303,982 | 710,655 | 889,885 |
| 001-8700-431500 | Office Maintenance-WiFi Netwrk | 0 | 1,000 | 0 | 1,000 | 0 |
| 001-8700-432400 | Communications Maintenance | 13,101 | 18,000 | 6,751 | 18,000 | 18,000 |
| 001-8700-432700 | Communications Maint.-Annual Co | 56,059 | 67,000 | 20,710 | 67,000 | 67,400 |
| 43 - Repair and Maintenance Totals: | | 593,821 | 821,655 | 337,355 | 821,655 | 1,000,285 |
| 61 - General Supplies | | | | | | |
| 001-8700-612000 | Postage | 130 | 100 | 43 | 100 | 100 |
| 001-8700-613000 | Operating Supplies | 1,430 | 1,500 | 1,022 | 1,500 | 2,000 |
| 001-8700-616000 | Uniforms | 0 | 0 | 0 | 0 | 421 |
| 001-8700-618000 | Minor Tools and Equipment | 759 | 1,500 | 0 | 1,500 | 2,000 |
| 61 - General Supplies Totals: | | 2,319 | 3,100 | 1,065 | 3,100 | 4,521 |
| 62 - Energy and Fuel | | | | | | |
| 001-8700-621000 | Gasoline | 1,462 | 2,400 | 592 | 2,400 | 3,000 |
| 62 - Energy and Fuel Totals: | | 1,462 | 2,400 | 592 | 2,400 | 3,000 |
| 66 - Education | | | | | | |
| 001-8700-661000 | Seminar Tuition | 7,102 | 9,100 | 2,488 | 9,100 | 10,000 |
| 001-8700-665000 | Travel and Lodging | 6,872 | 5,300 | 1,250 | 5,300 | 6,000 |
| 001-8700-665500 | Meals | 176 | 500 | 126 | 500 | 500 |
| 001-8700-666000 | Dues | 337 | 500 | 105 | 500 | 500 |
| 66 - Education Totals: | | 14,487 | 15,400 | 3,970 | 15,400 | 17,000 |
| 87 - Information Technologies Totals: | | 1,169,732 | 1,561,424 | 624,623 | 1,561,424 | 1,745,421 |
| 001 - GENERAL Totals: | | 1,169,732 | 1,561,424 | 624,623 | 1,561,424 | 1,745,421 |

**THE CITY OF SEGUIN
2025/26 ANNUAL BUDGET**

**GENERAL FUND - 001
CITY ATTORNEY - 8900**

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: | 23/24 | 24/25 | 25/26 |
|----------------------------------|-------|-------|-------|
| City Attorney* | 1 | 1 | 1 |
| Real Estate Manager** | 1 | 1 | 1 |
| Legal Administrative Assistant** | 1 | 1 | 1 |
| | -- | -- | -- |
| | 3 | 3 | 3 |
| Legal Intern* | 0 | 0 | 1 |

* 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 a Legal Intern funded mid-year.



It's real.

2025-26 Budget - City Attorney

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------|---------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 89 - City Attorney | | | | | | |
| 11 - Salaries | | | | | | |
| 001-8900-110100 | Regular Salaries | 146,515 | 165,284 | 74,565 | 165,284 | 167,454 |
| 11 - Salaries Totals: | | 146,515 | 165,284 | 74,565 | 165,284 | 167,454 |
| 12 - Benefits | | | | | | |
| 001-8900-121000 | Payroll Taxes | 10,822 | 11,560 | 4,910 | 11,560 | 11,443 |
| 001-8900-122000 | Retirement | 33,559 | 37,784 | 17,113 | 37,784 | 36,823 |
| 001-8900-123000 | Health Insurance | 9,603 | 13,043 | 5,972 | 13,043 | 11,353 |
| 001-8900-123100 | Life Insurance | 61 | 79 | 40 | 79 | 66 |
| 001-8900-124000 | Workers' Compensation | 159 | 168 | 90 | 168 | 165 |
| 12 - Benefits Totals: | | 54,205 | 62,633 | 28,124 | 62,633 | 59,850 |
| 32 - Professional Services | | | | | | |
| 001-8900-320500 | Professional Services | 168 | 5,000 | 288 | 3,000 | 5,000 |
| 001-8900-321500 | Attorney Fees | 8,528 | 15,000 | 233 | 5,000 | 15,000 |
| 32 - Professional Services Totals: | | 8,696 | 20,000 | 521 | 8,000 | 20,000 |
| 41 - Utilities Services | | | | | | |
| 001-8900-415200 | Telephone-Mobile Phone | 803 | 570 | 408 | 805 | 800 |
| 41 - Utilities Services Totals: | | 803 | 570 | 408 | 805 | 800 |
| 61 - General Supplies | | | | | | |
| 001-8900-611000 | Office Supplies | 1,064 | 900 | 375 | 900 | 900 |
| 001-8900-612000 | Postage | 202 | 450 | 6 | 200 | 450 |
| 001-8900-618000 | Minor Tools and Equipment | 712 | 0 | 0 | 0 | 850 |
| 61 - General Supplies Totals: | | 1,979 | 1,350 | 381 | 1,100 | 2,200 |
| 66 - Education | | | | | | |
| 001-8900-661000 | Seminar Tuition | 1,167 | 1,300 | 168 | 1,300 | 1,300 |
| 001-8900-665000 | Travel and Lodging | 232 | 1,500 | 527 | 1,500 | 1,500 |
| 001-8900-665500 | Meals | 0 | 200 | 0 | 100 | 200 |
| 001-8900-666000 | Dues | 459 | 1,000 | 234 | 1,000 | 1,000 |
| 001-8900-667000 | Subscriptions | 354 | 800 | 196 | 800 | 800 |
| 66 - Education Totals: | | 2,212 | 4,800 | 1,124 | 4,700 | 4,800 |
| 89 - City Attorney Totals: | | 214,409 | 254,637 | 105,123 | 242,522 | 255,104 |
| 001 - GENERAL Totals: | | 214,409 | 254,637 | 105,123 | 242,522 | 255,104 |

BUDGET SUMMARY

This budget includes the following:

1. An increase of \$281,240 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 \$217,039. This is a 8% increase over FY25.



It's real.

2025-26 Budget - Non-Departmental

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------|-----------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 001 - GENERAL | | | | | | |
| 90 - Non Departmental | | | | | | |
| 32 - Professional Services | | | | | | |
| 001-9000-320900 | Preventive Medical | 2,092 | 2,800 | 0 | 4,000 | 2,800 |
| 001-9000-322200 | Seguin Youth Services | 65,219 | 0 | 0 | 0 | 0 |
| 001-9000-323500 | Solid Waste Contract | 1,926,110 | 1,913,000 | 1,018,516 | 2,035,400 | 2,194,240 |
| 001-9000-323600 | Recycling | 474,614 | 470,000 | 249,934 | 496,000 | 520,800 |
| 32 - Professional Services Totals: | | 2,468,034 | 2,385,800 | 1,268,450 | 2,535,400 | 2,717,840 |
| 41 - Utilities Services | | | | | | |
| 001-9000-411000 | Electric | 24,660 | 27,800 | 12,068 | 27,000 | 28,700 |
| 001-9000-412000 | Water | 2,975 | 3,700 | 1,451 | 3,000 | 3,700 |
| 001-9000-413000 | Sewer | 3,443 | 4,300 | 1,673 | 3,600 | 3,800 |
| 001-9000-414000 | Gas-Centerpoint | 861 | 900 | 415 | 900 | 950 |
| 001-9000-415000 | Telephone Service | 27,514 | 38,400 | 15,425 | 32,500 | 32,500 |
| 41 - Utilities Services Totals: | | 59,454 | 75,100 | 31,032 | 67,000 | 69,650 |
| 44 - Rental | | | | | | |
| 001-9000-441500 | Office Equipment Rental | 10,750 | 13,100 | 5,414 | 10,725 | 11,000 |
| 44 - Rental Totals: | | 10,750 | 13,100 | 5,414 | 10,725 | 11,000 |
| 52 - Insurance | | | | | | |
| 001-9000-521000 | Building/Auto Liability | 194,859 | 400,000 | 318,345 | 400,000 | 400,000 |
| 001-9000-524000 | Unemployment Insurance | 3,732 | 10,000 | 11,256 | 15,000 | 10,000 |
| 52 - Insurance Totals: | | 198,591 | 410,000 | 329,601 | 415,000 | 410,000 |
| 62 - Energy and Fuel | | | | | | |
| 001-9000-621000 | Gasoline | 120 | 500 | 31 | 350 | 500 |
| 62 - Energy and Fuel Totals: | | 120 | 500 | 31 | 350 | 500 |
| 65 - Miscellaneous | | | | | | |
| 001-9000-651100 | Credit Card Service Fees | 139,771 | 140,000 | 67,447 | 140,000 | 140,000 |
| 001-9000-651500 | Cash Over/Short | (70) | 0 | (1) | 0 | 0 |
| 001-9000-651600 | 380 Agreement Payments | 204,431 | 200,000 | 12,703 | 130,000 | 200,000 |
| 001-9000-659200 | Indirect Cost Allocation | (7,888,740) | (6,500,291) | (3,250,146) | (6,500,291) | (7,000,000) |
| 65 - Miscellaneous Totals: | | (7,544,607) | (6,160,291) | (3,169,995) | (6,230,291) | (6,660,000) |
| 66 - Education | | | | | | |
| 001-9000-666000 | Dues | 6,805 | 7,400 | 1,217 | 7,655 | 7,850 |
| 66 - Education Totals: | | 6,805 | 7,400 | 1,217 | 7,655 | 7,850 |
| 67 - Public Relations | | | | | | |
| 001-9000-671000 | Public Relations | 13,739 | 24,000 | 18,443 | 24,000 | 6,000 |
| 67 - Public Relations Totals: | | 13,739 | 24,000 | 18,443 | 24,000 | 6,000 |
| 81 - Contributions | | | | | | |
| 001-9000-812000 | Guadalupe Regional Medical Center | 1,184,141 | 2,712,984 | 1,356,492 | 2,712,984 | 2,869,453 |
| 001-9000-812100 | Prescription Assistance | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 001-9000-812500 | AACOG Transportation | 67,342 | 262,385 | 195,242 | 262,385 | 265,059 |
| 81 - Contributions Totals: | | 1,256,483 | 2,980,369 | 1,556,734 | 2,980,369 | 3,139,512 |
| 82 - Intragvrnmntl. Transfers | | | | | | |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------|-------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 001-9000-820800 | Transfers to Aquatic Operating Fund | 48,000 | 69,443 | 0 | 69,443 | 77,884 |
| 001-9000-823100 | General I&S Fund | 8,209,073 | 9,362,486 | 8,916,731 | 9,362,486 | 9,629,035 |
| 001-9000-823600 | General Fund Capital Projects | 4,425,334 | 6,144,335 | 3,447,763 | 6,144,335 | 2,103,546 |
| 001-9000-824400 | Building/Infrastructure Fund | 1,010,000 | 434,109 | 0 | 434,109 | 0 |
| 001-9000-828400 | Golf Course Fund | 855,000 | 0 | 0 | 0 | 0 |
| 001-9000-829900 | Economic Development | 2,413,110 | 2,300,000 | 1,187,682 | 2,366,667 | 2,466,667 |
| 82 - Intragvrnmntl. Transfers Totals: | | 16,960,517 | 18,310,373 | 13,552,177 | 18,377,040 | 14,277,132 |
| 90 - Non Departmental Totals: | | 13,429,887 | 18,046,351 | 13,593,102 | 18,187,248 | 13,979,484 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 001-9800-970000 | Use of Fund Balance | 0 | (6,229,047) | 0 | (6,229,047) | (1,955,213) |
| 97 - Use of Fund Balance Totals: | | 0 | (6,229,047) | 0 | (6,229,047) | (1,955,213) |
| 98 - Use of Fund Balance Totals: | | 0 | (6,229,047) | 0 | (6,229,047) | (1,955,213) |
| 001 - GENERAL Totals: | | 13,429,887 | 11,817,304 | 13,593,102 | 11,958,201 | 12,024,271 |

**GENERAL
FUND
CAPITAL
PROJECTS**

FY2026-2030 General Fund

Capital Equipment

| Fiscal Year | Department | Equipment | Estimated Cost | Approved Funding | Funding Source |
|-------------|-----------------|------------------------------------------------------|----------------|------------------|----------------|
| 2026 | Various | Enterprise Leases | \$20,463 | \$20,463 | FY26 |
| | CP/Engineering | Mid-Size SUV Replacement | \$48,000 | \$24,000 | FY26 |
| | | | | \$24,000 | UFCP26 |
| | Police | Police Equipment | \$25,000 | \$25,000 | FY26 |
| | Police | Furniture Replacement | \$36,000 | \$36,000 | FY26 |
| | Police | 1/2 Ton Truck | \$54,562 | \$45,468 | Grant |
| | | | | \$9,094 | FF |
| | Police | Flock Equipment | \$106,000 | \$88,333 | Grant |
| | | | | \$17,667 | FF |
| | Police | Body Armor | \$28,800 | \$14,400 | Grant |
| | | | | \$14,400 | FF |
| | Police | Stop Sticks (35) | \$18,300 | \$18,300 | FF |
| | Fire/EMS | Fire/EMS Equipment | \$25,000 | \$25,000 | FY26 |
| | Fire/EMS | 1/2 Ton 4 x 4 Trucks (2) | \$170,000 | \$85,000 | FY26 |
| | Fire/EMS | Ambulance Remount | \$340,000 | \$340,000 | FY26 |
| | Fire/EMS | Cardiac Monitor/Defibrillator (9) (Year 1 of lease) | \$660,000 | \$185,000 | FY26 |
| | Vehicle Maint. | New Vehicle Maintenance Software | \$40,000 | \$40,000 | FY26 |
| | Public Works | Replace Ton Truck | \$75,000 | \$75,000 | FY26 |
| | Public Wks. MS4 | Combination Vac Truck w/Nozzel Package | \$580,000 | \$110,000 | SWUF |
| | Public Wks. MS4 | 2-Ton Dump Truck | \$170,000 | \$170,000 | SWUF |
| | Public Wks. MS4 | Skid Steer Track Loader | \$125,000 | \$125,000 | SWUF |
| | Public Wks. MS4 | Trailer | \$45,000 | \$45,000 | SWUF |
| | IT | Annual staff computer/iPad refresh | \$179,644 | \$179,644 | FY26 |
| | IT | Security Camera Upgrades | \$48,880 | \$48,880 | FY26 |
| | IT | Radios/iPads for Public Works | \$79,000 | \$79,000 | FY26 |
| | Golf | Sprayer | \$80,000 | \$80,000 | GCCP |
| | Golf | Truckster | \$40,000 | \$40,000 | GCCP |
| | Main St./CVB | SUV | \$65,000 | | |
| | Facilities | Generator Upgrade Fire Stn #2/MC/Fire Admin | \$275,000 | | |
| | Facilities | PD - New Natural Gas Generator | \$275,000 | | |

FY2026-2030 General Fund

Capital Equipment

| Fiscal Year | Department | Equipment | Estimated Cost | Approved Funding | Funding Source |
|-------------|----------------|-------------------------------------------|--------------------|--------------------|----------------|
| | Facilities | Animal Services - New Generator | \$225,000 | | |
| | Parks | 72" Zero Turn Radius Mower | \$32,000 | | |
| | Fire/EMS | Water Softeners for Stations 1, 2 & 3 | \$8,000 | | |
| | Fire/EMS | Commercial Appliances w/Vent Hood Stn. #2 | \$85,000 | | |
| | Fire/EMS | Commercial Appliances w/Vent Hood Stn. #3 | \$85,000 | | |
| | | | | \$1,088,987 | FY26 |
| | | | | \$148,201 | Grant |
| | | | | \$59,461 | FF |
| | | | | \$450,000 | SWUF |
| | | | | \$120,000 | GCCP |
| | | TOTAL | \$3,994,649 | \$1,866,649 | |
| 2027 | Various | Enterprise Leases | TBD | | |
| | Animal Svcs. | (3) Animal Services Trucks | \$255,000 | | |
| | CP/Engineering | 1/2 Ton 4x4 Truck | \$60,000 | | |
| | Fire/EMS | Ambulance Remount | \$363,000 | | |
| | Fire/EMS | Arial Truck | \$2,500,000 | | |
| | Fire | Self-Contained Breathing Apparatus (35) | \$500,000 | | |
| | Fire | Ventilators | \$80,000 | | |
| | Fire | Cardiac Compression Devices (3) | \$80,000 | | |
| | IT | Annual staff computer/iPad refresh | TBD | | |
| | Library | Remote Book Vending Kiosks & Hold Lockers | \$430,000 | | |
| | Parks | 3/4 Ton Truck | \$60,000 | | |
| | Parks | 72" Zero Turn Radius Mower (2) | \$50,000 | | |
| | Parks | 15 Passenger Van | \$80,000 | | |
| | Planning/Codes | Small SUV | \$48,000 | | |
| | Police | Patrol Vehicles (15) | \$400,000 | | |
| | Police | Body Armor | \$40,800 | | |
| | Public Works | Replace Small Roller | \$75,000 | | |
| | Public Works | Replace Forklift | \$50,000 | | |

FY2026-2030 General Fund

Capital Equipment

| Fiscal Year | Department | Equipment | Estimated Cost | Approved Funding | Funding Source |
|-------------|----------------|--------------------------------------|--------------------|------------------|----------------|
| | Public Works | Replace 3/4 ton 4 x 4 crew cab truck | \$75,000 | | |
| | Public Works | Replace Tractor w/Arm | \$230,000 | | |
| | Public Works | Replace Grapple Truck | \$290,000 | | |
| | Public Works | Replace 1 Ton Dump Truck | \$150,000 | | |
| | Public Works | Replace Gator | \$45,000 | | |
| | Public Wks MS4 | Rover Camera System | \$120,000 | | |
| | Public Wks MS4 | Tandem Dump Truck | \$190,000 | | |
| | Golf | 100" Deck Mower | \$52,000 | | |
| | | TOTAL | \$6,171,800 | | |
| 2028 | Various | Enterprise Leases | TBD | | |
| | CP/Engineering | 1/2 Ton 4x4 Truck | \$60,000 | | |
| | Fire/EMS | Ambulance Remount | \$399,000 | | |
| | Fire/EMS | Engine | \$1,650,000 | | |
| | Fire/EMS | 1/2 Ton 4x4 Truck | \$92,000 | | |
| | IT | 1/2 ton 4x4 Truck | \$60,000 | | |
| | IT | Annual staff computer/iPad refresh | TBD | | |
| | Library | Full size van | \$50,000 | | |
| | Parks | 3/4 Ton Truck | \$60,000 | | |
| | Parks | Full Size SUV | \$70,000 | | |
| | Parks | 16' Trailer | \$10,000 | | |
| | Police | Patrol Vehicles (15) | \$400,000 | | |
| | Police | Body Armor | \$28,800 | | |
| | Parks | 72" Zero Turn Radius Mower | \$25,000 | | |
| | Public Works | Replace Dove Tail Trailer | \$49,000 | | |
| | Public Works | Replace Grain Truck | \$180,000 | | |
| | Public Works | Replace Ton Truck | \$150,000 | | |
| | Public Works | Grapple Truck | \$290,000 | | |

FY2026-2030 General Fund

Capital Equipment

| Fiscal Year | Department | Equipment | Estimated Cost | Approved Funding | Funding Source |
|------------------------------|--------------|------------------------------------|---------------------|------------------|----------------|
| | | TOTAL | \$3,573,800 | | |
| 2029 | Various | Enterprise Leases | TBD | | |
| | Fire/EMS | Ambulance Remount | \$440,000 | | |
| | Fire/EMS | 1/2 Ton 4x4 Truck | \$101,000 | | |
| | IT | Annual staff computer/iPad refresh | TBD | | |
| | Parks | ATV | \$25,000 | | |
| | Parks | 72" Zero Turn Radius Mower | \$25,000 | | |
| | Police | Patrol Vehicles (15) | \$400,000 | | |
| | Police | Body Armor | \$16,800 | | |
| | Public Works | Replace Mowing Tractor | \$145,000 | | |
| | Public Works | Replace Ton Truck | \$75,000 | | |
| | Public Works | Replace Bucket Truck | \$200,000 | | |
| | Public Works | Replace Freightliner | \$230,000 | | |
| | | TOTAL | \$1,657,800 | | |
| 2030 | Various | Enterprise Leases | TBD | | |
| | Fire/EMS | Ambulance Remount | \$484,000 | | |
| | IT | Annual staff computer/iPad refresh | TBD | | |
| | Library | EV DC Fast Charging Stations (2) | \$200,000 | | |
| | Parks | ATV | \$25,000 | | |
| | Parks | Dump Trailer | \$20,000 | | |
| | Police | Patrol Vehicles (15) | \$400,000 | | |
| | Police | Body Armor | \$31,200 | | |
| | Police | Drones (2) | \$65,000 | | |
| | Public Works | Replace F-550 | \$110,000 | | |
| | Public Works | Replace Sweeper | \$375,000 | | |
| | | TOTAL | \$1,710,200 | | |
| 2026-2030 Grand Total | | | \$17,108,249 | | |

FY26-Current Year Funding
Grant - Grant funded

FF - Federal Forfeiture Fund
SWUF - Storm Water Utility Fund

GCCP - Golf Course Capital Projects
UF FY26 - Current Year Funding Utility Fund

**FY2026-2030 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

| FY | Dept | Project | Projected Cost | Approved Funding | Funding Source |
|-------------|----------------|-----------------------------------------------------------------|-----------------------|-------------------------|-----------------------|
| 2026 | CP/Engineering | Walnut Springs Spillway (Walnut Springs Park) | \$4,293,011 | \$3,093,011 | Bonds PY |
| | | | | \$1,200,000 | Bonds FY26 |
| | CP/Engineering | Railroad Quiet Zones | \$1,864,000 | \$264,000 | GFPY |
| | | | | \$1,100,000 | Bonds PY |
| | | | | \$500,000 | Bonds FY26 |
| | CP/Engineering | Aldama-Walnut Springs Trail Crossing | \$509,730 | \$59,730 | GFPY |
| | | | | \$450,000 | Bonds FY26 |
| | CP/Engineering | Walnut Springs Regional Wetland Analysis and Dam Emergency Plan | \$400,000 | \$400,000 | SWUF |
| | Facilities | New Stage Rigging @ Coliseum | \$100,000 | \$100,000 | Coliseum |
| | Facilities | MC & Fire Admin Exterior Cleaning/Resealing | \$65,000 | \$65,000 | FY26 |
| | Facilities | Parks Office - DuraLast Roof System | \$35,000 | \$35,000 | FY26 |
| | Facilities | Mortar Repairs @ Animal Services | \$25,000 | \$25,000 | FY26 |
| | Fire/EMS | Fire Station #4 | \$9,000,000 | \$9,000,000 | Bonds FY26 |
| | IT | Fiber Ring Upgrade | \$11,383 | \$11,383 | FY26 |
| | IT | Citywide Access Control Refresh (Yr 1 of 3) | \$191,625 | \$191,625 | FY26 |
| | IT | Technology Infrastructure Refresh | \$35,000 | \$35,000 | FY26 |
| | Library | Public Service Area Improvements | \$60,000 | \$60,000 | FY26 |
| | Parks | Additional Parking @ Park West | \$550,000 | \$550,000 | PDF |
| | Parks | New Community Park North of IH-10 | \$1,000,000 | \$1,000,000 | Bonds FY26 |
| | Parks | Demolition of Travis St. House | \$75,000 | \$75,000 | PDF |
| | Parks | Riverside Cemetary Improvements | \$12,551 | \$12,551 | RSF |
| | Planning/Codes | Cubicles for DSC | \$150,000 | \$150,000 | FY26 |
| | Police | PD Storage Build-out | \$180,000 | \$180,000 | FY26 |
| | Main St/CVB | Lighted Holiday Decor | \$25,000 | \$25,000 | FY26 |
| | Main St/CVB | Painting Downtown Fixtures | \$25,000 | \$25,000 | DF |
| | Facilities | City Hall Parking Lot Upgrades | \$77,000 | | |
| | Facilities | New Gazebo Roof @ Coliseum | \$85,000 | | |
| | Facilities | PD - Seal & Stripe Parking Lot | \$25,000 | | |
| | Facilities | Coliseum Parking Lot Repair, Seal & Stripe | \$135,000 | | |
| | Facilities | 4Plex/Rodeo Parking Lot Repair, Seal & Stripe | \$135,000 | | |
| | Facilities | Court - Seal & Stripe Parking Lot | \$60,000 | | |

**FY2026-2030 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

| FY | Dept | Project | Projected Cost | Approved Funding | Funding Source |
|-------------|-------------|------------------------------------------------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| | Facilities | MEP Prof. Svcs. - CH HVAC | \$175,000 | | |
| | Facilities | Midway Hall Foundation Repair | \$28,000 | | |
| | Facilities | Coliseum Aqoustical Wall Refresh | \$75,000 | | |
| | Facilities | Coliseum - Replace Main Exhibit Hall Flooring | \$175,000 | | |
| | Facilities | City Hall Re-key | \$12,500 | | |
| | Facilities | Replace Carpet in HR Offices | \$17,500 | | |
| | Facilities | PD - Re-key to Master System | \$30,000 | | |
| | Facilities | Fire Admin Carpet Replacement | \$35,000 | | |
| | Facilities | Main St/CVB Roof Access Ladder | \$20,000 | | |
| | Police | Purchase Remainder of Goodrich Property | \$170,000 | | |
| | Police | Parking Lot Shade for Patrol Vehicles - Phase I & II | \$172,000 | | |
| | Parks | LED Lights @ Fairground Facilities | \$50,000 | | |
| | | | | \$778,008 \$12,150,000 \$4,193,011 \$323,730 \$400,000 \$100,000 \$625,000 \$12,551 \$25,000 | FY26 Bonds FY26 Bonds PY GFPY SWUF Coliseum PDF RSF DF |
| | | TOTAL | \$20,084,300 | \$18,607,300 | |
| 2027 | Facilities | Install New HVAC @ City Hall | \$1,000,000 | | |
| | Facilities | Replace HVAC System City Facilities | \$75,000 | | |
| | Facilities | Fire Stations 1,2 & 3 - Rekey to Master System | \$30,000 | | |
| | IT | Citywide Access Control Refresh (Yr 2 of 3) | \$92,250 | | |
| | IT | Technology Infrastructure Refresh | TBD | | |
| | IT | GIS Site Analysis/Architecture Review | \$11,000 | | |
| | IT | Security Incident Monitoring | \$65,000 | | |
| | IT | City network switch refresh | \$275,000 | | |
| | Main St/CVB | Cross-string Lighting @ Donegan | \$60,000 | | |
| | Parks | Kayak/Canoe Launch/Dock @ Starcke Park East | \$250,000 | | |
| | Parks | Starcke Park East Trailhead | \$50,000 | | |
| | Parks | 20' Safety Net @ Softball 4-Plex | \$100,000 | | |

**FY2026-2030 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

| FY | Dept | Project | Projected Cost | Approved Funding | Funding Source |
|-------------|----------------|------------------------------------------------------------------|-----------------------|-------------------------|-----------------------|
| | Police | Architectural Plans for Goodrich Property | \$200,000 | | |
| | | TOTAL | \$2,208,250 | | |
| 2028 | CP/Engineering | Walnut Springs to Central Park Trail Extension (Potential Grant) | \$1,820,000 | | |
| | Facilities | Maint. & Operations Center Construction | \$15,500,000 | | |
| | Facilities | Replace HVAC System City Facilities | \$50,000 | | |
| | Facilities | Rekey Court/Fire Admin to Master System | \$15,000 | | |
| | IT | IT Strategic Plan | TBD | | |
| | IT | Citywide Access Control Refresh (Yr 3 of 3) | \$151,750 | | |
| | IT | Technology Infrastructure Refresh | TBD | | |
| | Parks | Pachanga Park Playscape | \$700,000 | | |
| | Parks | Smokey Joe Ballfield Light Replacement | \$350,000 | | |
| | Police | Firearms Training Center Improvements (Phase I) | \$1,000,000 | | |
| | | TOTAL | \$19,586,750 | | |
| 2029 | Facilities | Replace HVAC System City Facilities | \$75,000 | | |
| | IT | Technology Infrastructure Refresh | TBD | | |
| | Library | Bird Strike Prevention Film | \$260,000 | | |
| | Parks | Repave Roads/Parking Lots @ Max Starcke Park | \$750,000 | | |
| | Parks | Softball 4-Plex Light Replacement | \$750,000 | | |
| | Parks | Volleyball Complex Light Replacement | \$250,000 | | |
| | Parks | Walnut Springs Trail Lighting | \$500,000 | | |
| | Parks | Expand Outdoor Bike Trail @ Park West | \$200,000 | | |
| | Police | Axon Cloud Renewal | TBD | | |
| | Police | Police Evidence Garage & Fitness Center | \$2,500,000 | | |
| | Police | Firearms Training Center Improvements (Phase II) | \$550,000 | | |
| | | TOTAL | \$5,835,000 | | |
| 2030 | CP/Engineering | ADA Transition Plan | \$300,000 | | |
| | CP/Engineering | Transit Study and Bus Stop Upgrades | \$300,000 | | |
| | CP/Engineering | Walnut Springs Off-Street Trail Expansion | \$1,620,000 | | |
| | Facilities | Court - Install Additional Parking Spaces | \$150,000 | | |
| | Facilities | Upgrade Exterior @ Court/Fire Admin/Stn 2 | \$2,500,000 | | |

**FY2026-2030 GENERAL FUND
CAPITAL IMPROVEMENT PROJECTS**

| FY | Dept | Project | Projected Cost | Approved Funding | Funding Source |
|------------------------------|-------------|----------------------------------------|-----------------------|-------------------------|-----------------------|
| | Facilities | Upgrade Exterior @ Fire Stn 3 | \$1,000,000 | | |
| | Facilities | Fire Station #3 Bay Resurfacing | \$100,000 | | |
| | Facilities | Coliseum - Add Parking on Nelda Street | \$550,000 | | |
| | Facilities | New MC/Council Chambers | \$10,000,000 | | |
| | IT | Technology Infrastructure Refresh | TBD | | |
| | Parks | Below Grade Trail @ Court/Guadalupe | \$2,000,000 | | |
| | Parks | Recreation Center/Natatorium | \$45,000,000 | | |
| | Parks | Expand Disc Golf Course @ Starcke Park | \$200,000 | | |
| | Police | Police Station Renovations | TBD | | |
| TOTAL | | | \$63,720,000 | | |
| 2026-2030 Grand Total | | | \$111,434,300 | | |

FY26 - Current year funding
PDF-Park Development Fund

GFPY- General Fund Prior Years
DF - Downtown Fund

SWUF - Stormwater Utility Fund
RF - Riverside Cemetery Fund

FIVE YEAR STREET AND DRAINAGE PROJECTS PLAN

| FY | Project | Projected Cost | Recommended Funding | Funding Source |
|------|---------------------------------------------------------|---------------------|---------------------|-----------------|
| 2026 | Streets Maintenance | \$200,000 | \$200,000 | Sales Tax |
| | Joe Carrillo Blvd/Countryside Blvd. | \$2,902,496 | \$2,002,496 | Grant |
| | | | \$400,500 | Bonds PY |
| | | | \$500,000 | Bonds FY26 |
| | Martindale Road Realignment | \$6,524,066 | \$435,000 | RIF PY |
| | | | \$89,066 | Bonds PY |
| | | | \$6,000,000 | Bonds FY26 |
| | Rudeloff Road Phase II (Huber East to SH123 at FM20) | \$26,732,954 | \$10,808,328 | MPO |
| | | | \$10,924,626 | Bonds PY |
| | | | \$5,000,000 | Bonds FY26 |
| | Guadalupe Street (IH10 to UPRR) | \$14,915,302 | \$2,500,000 | Bonds PY |
| | | | \$10,500,000 | Bonds FY26 |
| | | | \$1,915,302 | UF Bonds FY26 |
| | Public Sidewalk Repairs | \$200,000 | \$100,000 | SF |
| | Huber Road (South)-Walnut Springs Development Agreement | \$3,000,000 | \$3,000,000 | Bonds FY26 |
| 2027 | Rehab Streets (Zipper Projects) | \$1,000,000 | \$1,000,000 | Bonds FY26 |
| | Chip Seal | \$500,000 | \$500,000 | Bonds FY26 |
| | SS4 Demonstration Project | \$160,000 | | Potential Grant |
| | Transportation & Master Mobility Plan Projects | \$350,000 | | Potential Grant |
| | San Antonio Drainage Improvements | \$85,000 | | Match |
| | | \$715,000 | | Potential Grant |
| | King Street Sidewalks and SUP (TxDOT TA Grant) | \$450,000 | | Potential Grant |
| | | | \$200,000 | Sales Tax |
| | | | \$26,500,000 | Bonds FY26 |
| | | | \$1,915,302 | UF Bonds FY26 |
| | | | \$2,002,496 | Grant |
| | | | \$13,914,192 | Bonds PY |
| | | | \$435,000 | RIF PY |
| | | | \$10,808,328 | MPO |
| | | | \$100,000 | SF |
| | TOTAL | \$57,734,818 | \$55,875,318 | |
| 2027 | King Street Sidewalks and SUP (TxDOT TA Grant) | \$5,000,000 | | Potential Grant |
| | Stempel Road Extension | \$29,400,000 | \$19,000,000 | MPO |
| | Engineering | | \$6,000,000 | Bonds FY27 |
| | ROW Acquisition | | \$2,500,000 | Bonds FY28 |
| | Utilities | | \$1,900,000 | UF Bonds FY29 |

FIVE YEAR STREET AND DRAINAGE PROJECTS PLAN

| FY | Project | Projected Cost | Recommended Funding | Funding Source |
|-------------|----------------------------------------------------------------------------|---------------------|---------------------|----------------------------------------------------------------------------------------------------------------------------------|
| | Martindale Road Expansion | \$19,950,000 | \$16,500,000 | MPO |
| | Engineering & ROW Acquisition | | \$1,800,000 | Bonds FY27 |
| | Utilities | | \$1,650,000 | UF Bonds FY29 |
| | SH46 & US 90 Sidewalks and SUP | \$2,900,000 | \$2,100,000 | MPO |
| | Engineering | | \$600,000 | Bonds FY27 |
| | Utilities | | \$200,000 | UFCP FY29 |
| | Rehab Streets (Zipper Projects) | \$1,000,000 | \$1,000,000 | Bonds FY27 |
| | Chip Seal | \$525,000 | \$525,000 | Bonds FY27 |
| | Drainage Projects: Walnut Branch PER | \$300,000 | | |
| | TOTAL | \$59,075,000 | \$53,775,000 | Potential Bonds FY27 Potential Bonds FY28 Potential UFCP FY29 Bonds MPO UFCP FY27 |
| 2028 | Public Sidewalks Repairs | \$250,000 | | |
| | Camp Street Drainage Improvements | \$6,820,000 | \$6,200,000 | Bonds FY28 |
| | | | \$620,000 | UF Bonds FY28 |
| | Black Mountain & Burges Street Intersection Impr. | \$1,100,000 | \$1,000,000 | Bonds FY28 |
| | | | \$100,000 | UFCP FY28 |
| | Fleming Drive & CH Matthies Roadway Impr. | \$7,997,000 | \$7,270,000 | Bonds FY28 |
| | | | \$727,000 | UF Bonds FY28 |
| | Volunteer Street Roadway & Drainage Impr. | \$9,724,000 | \$8,840,000 | Bonds FY28 |
| | | | \$884,000 | UF Bonds FY28 |
| | City Roadway Improvements - Krezdorn, East Humphreys, Elm, Erskine, Walnut | \$2,398,000 | \$2,180,000 | Bonds FY28 |
| | | | \$218,000 | UFCP FY28 |
| | West Donegan Street Sidewalks | \$300,000 | | |
| | Jefferson Avenue | \$18,480,000 | \$1,500,000 | Bonds FY28 |
| | | | \$15,300,000 | Bonds FY30 |
| | | | \$150,000 | UFCP FY28 |
| | | | \$1,530,000 | UF Bonds FY30 |
| | TOR Drive & Sutherland Springs Intersection Impr. | \$2,115,000 | \$150,000 | RIF FY28 |
| | | | \$150,000 | RIF FY30 |
| | | | \$1,650,000 | Bonds FY31 |
| | | | \$165,000 | UFCP FY31 |

FIVE YEAR STREET AND DRAINAGE PROJECTS PLAN

| FY | Project | Projected Cost | Recommended Funding | Funding Source |
|-------------|-----------------------------------------------|---------------------|--------------------------|---------------------------|
| | Austin Street (Coliseum) Intersection | \$3,300,000 | \$3,000,000 \$300,000 | Bonds FY28 UFCP FY28 |
| | SS4A Implementation Project | \$750,000 | | Potential Grant |
| | Drainage Projects-Baxter and Ireland Streets | \$550,000 | \$500,000 \$50,000 | Bonds FY28 UFCP FY28 |
| | Drainage Projects-Hallmark and Walnut Streets | \$3,300,000 | \$3,000,000 \$300,000 | Bonds FY28 UFCP FY28 |
| | Drainage Projects-Bauer and Ireland Streets | \$550,000 | \$500,000 \$50,000 | Bonds FY28 UFCP FY28 |
| | Rehab Streets (Zipper Projects) | \$1,000,000 | \$1,000,000 | Bonds FY28 |
| | Chip Seal | \$551,250 | \$551,250 | Bonds FY28 |
| | | | \$35,541,250 | Potential Bonds FY28 |
| | | | \$15,300,000 | Potential Bonds FY30 |
| | | | \$1,650,000 | Potential Bonds FY31 |
| | | | \$2,231,000 | Potential UFCP FY28 Bonds |
| | | | \$1,530,000 | Potential UFCP FY30 Bonds |
| | | | \$1,168,000 | UFCP FY28 |
| | | | \$165,000 | UFCP FY31 |
| | | | \$150,000 | RIF28 |
| | | | \$150,000 | RIF30 |
| | TOTAL | \$59,185,250 | \$57,885,250 | |
| 2029 | Public Sidewalk Repairs | \$250,000 | | |
| | MS4 Program | \$200,000 | | |
| | Drainage Projects - Chapman Street | \$1,100,000 | \$1,000,000 \$100,000 | Bonds FY29 UFCP FY29 |
| | Rehab Streets (Zipper Projects) | \$1,000,000 | \$1,000,000 | Bonds FY29 |
| | Chip Seal | \$578,813 | \$578,813 | Bonds FY29 |
| | | | \$2,578,813 | Potential Bonds FY29 |
| | | | \$520,000 | UFCP FY29 |
| | TOTAL | \$3,128,813 | \$3,098,813 | |
| 2030 | Public Sidewalk Repairs | \$300,000 | | |

FIVE YEAR STREET AND DRAINAGE PROJECTS PLAN

| FY | Project | Projected Cost | Recommended Funding | Funding Source |
|----|-------------------------------------------------------------------------------------|----------------------|-------------------------------------------|--------------------------------------|
| | College Street (Austin to King) | \$10,937,500 | \$2,079,280 \$2,490,000 \$6,368,220 | Bonds PY Bonds UFPY Bonds FY30 |
| | San Antonio Street Impr. (Guadalupe St to Prexy) | \$12,155,000 | \$11,050,000 \$1,105,000 | Bonds FY30 UF Bonds FY30 |
| | Huber Road (North) (Walnut Springs to Cordova) | \$11,300,000 | \$11,300,000 | Bonds FY30 |
| | Drainage Projects-Friesenhahn Road | \$3,300,000 | \$3,000,000 \$300,000 | Bonds FY31 UFCP FY31 |
| | South Guadalupe St. Improvements-including Guadalupe & Court Street Intersection | \$14,586,000 | \$13,260,000 \$1,326,000 | Bonds FY30 UF Bonds FY30 |
| | Heideke, Mountain and Olive Street Intersections | \$1,650,000 | \$1,500,000 \$150,000 | Bonds FY30 UF Bonds FY30 |
| | Gloria Road Drainage & Roadway Improvements | \$770,000 | \$700,000 \$70,000 | Bonds FY30 UF Bonds FY30 |
| | Rehab Streets (Zipper Projects) | \$1,000,000 | \$1,000,000 | Bonds FY30 |
| | Chip Seal | \$607,753 | \$607,753 | Bonds FY30 |
| | | | \$45,785,973 | Potential Bonds FY30 |
| | | | \$3,000,000 | Potential Bonds FY31 |
| | | | \$2,651,000 | Potential UFCP |
| | | | \$2,079,280 | Bonds FY30 |
| | | | \$2,490,000 | Bonds PY |
| | | | \$300,000 | Bonds UFPY |
| | | | | UFCP FY31 |
| | TOTAL | \$56,606,253 | \$56,306,253 | |
| | 2025-2029 Grand Total | \$235,730,134 | \$226,940,633 | |

MPO-Metropolitan Planning Organization
SF - Sidewalk Fund

RIF - Roadway Impact Fees



2025-26 Budget - General Fund Cap. Proj. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------|-------------------------------------|-------------------|-------------------|--------------------|---------------------|------------------|
| 036 - GENERAL FD CAPITAL PROJ. | | | | | | |
| Revenue | | | | | | |
| State/Federal Gov. Grants | | | | | | |
| 036-334001 | Texas Capital Fund Grant | 3,200 | 0 | 0 | 0 | 0 |
| 036-334014 | SECO Grant | 50,000 | 0 | 0 | 0 | 0 |
| 036-334021 | GLO Mitigation Grant | 1,044,150 | 0 | 717,844 | 5,000,000 | 0 |
| 036-334023 | Safe Streets For All | 205,304 | 0 | 182,120 | 0 | 0 |
| 036-334035 | MPO Sidewalk Project | 0 | 1,871,545 | 0 | 0 | 0 |
| 036-334036 | MPO Street & Drainage Projects | 575,867 | 24,898,916 | 678,694 | 3,000,000 | 0 |
| 036-334998 | Miscellaneous State Grants | 1,337 | 109,113 | 399,271 | 1,100,000 | 133,801 |
| 036-334999 | Miscellaneous Federal Grants | 565,840 | 53,522 | 13,999 | 27,700 | 14,400 |
| State/Federal Gov. Grants Totals: | | 2,445,699 | 26,933,096 | 1,991,929 | 9,127,700 | 148,201 |
| Local Grants & Contribut. | | | | | | |
| 036-339001 | Miscellaneous Grants & Donations | 75,000 | 120,000 | 0 | 0 | 0 |
| Local Grants & Contribut. Totals: | | 75,000 | 120,000 | 0 | 0 | 0 |
| Interest Revenues | | | | | | |
| 036-361000 | Pooled Cash Interest Earnings | 94 | 50 | 92 | 95 | 50 |
| 036-361002 | Investment Pools Interest Earnings | 363,088 | 150,000 | 91,234 | 160,000 | 75,000 |
| Interest Revenues Totals: | | 363,182 | 150,050 | 91,327 | 160,095 | 75,050 |
| Miscellaneous Revenues | | | | | | |
| 036-362030 | Miscellaneous Revenues | 1,548,227 | 3,440,000 | 167,391 | 500,000 | 0 |
| Miscellaneous Revenues Totals: | | 1,548,227 | 3,440,000 | 167,391 | 500,000 | 0 |
| Intragovernmental Trnsfrs | | | | | | |
| 036-391010 | Transfers from General Fund | 4,425,334 | 6,144,335 | 3,447,763 | 6,144,335 | 2,103,546 |
| 036-391043 | Intragov. Trnsfs/Transfers from SWI | 0 | 681,800 | 0 | 0 | 0 |
| 036-391060 | Transfers from Occupancy Tax Fund | 80,000 | 0 | 0 | 0 | 0 |
| 036-391094 | Transfers from CVB Fund | 0 | 95,000 | 0 | 0 | 0 |
| 036-391260 | Transfers from Riverside Cemetery I | 0 | 0 | 0 | 0 | 12,551 |
| Intragovernmental Trnsfrs Totals: | | 4,505,334 | 6,921,135 | 3,447,763 | 6,144,335 | 2,116,097 |
| Sale of Fixed Assets | | | | | | |
| 036-392020 | Sale of Equipment | 194,577 | 0 | 15,450 | 272,000 | 0 |
| Sale of Fixed Assets Totals: | | 194,577 | 0 | 15,450 | 272,000 | 0 |
| Long-Term Debt Proceeds | | | | | | |
| 036-393020 | Proceeds of Lease Financing | 2,002,320 | 0 | 0 | 0 | 0 |
| Long-Term Debt Proceeds Totals: | | 2,002,320 | 0 | 0 | 0 | 0 |
| Revenue Totals: | | 11,134,340 | 37,564,281 | 5,713,860 | 16,204,130 | 2,339,348 |
| GENERAL FD CAPITAL PROJ. Totals: | | 11,134,340 | 37,564,281 | 5,713,860 | 16,204,130 | 2,339,348 |



It's real.

2025-26 Budget - General Fund Cap. Proj. Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------|----------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 036 - GENERAL FD CAPITAL PROJ. | | | | | | |
| 90 - Non Departmental | | | | | | |
| 32 - Professional Services | | | | | | |
| 036-9000-320500 | Professional Services | 403,123 | 145,000 | 70,002 | 115,413 | 0 |
| 036-9000-322100 | Cable TV Services | 2,508 | 0 | 8,752 | 9,551 | 0 |
| 32 - Professional Services Totals: | | 405,631 | 145,000 | 78,754 | 124,964 | 0 |
| 43 - Repair and Maintenance | | | | | | |
| 036-9000-434400 | L&I Maint.-Streets Maintenance | 241,585 | 370,826 | 86,995 | 666,899 | 200,000 |
| 43 - Repair and Maintenance Totals: | | 241,585 | 370,826 | 86,995 | 666,899 | 200,000 |
| 44 - Rental | | | | | | |
| 036-9000-444000 | Fleet Leases | 134,344 | 124,185 | 72,762 | 145,581 | 20,463 |
| 44 - Rental Totals: | | 134,344 | 124,185 | 72,762 | 145,581 | 20,463 |
| 65 - Miscellaneous | | | | | | |
| 036-9000-653000 | Employee Relocation Program | 18,000 | 0 | 7,500 | 9,467 | 0 |
| 036-9000-656500 | Housing Initiatives | 0 | 25,000 | 0 | 0 | 0 |
| 65 - Miscellaneous Totals: | | 18,000 | 25,000 | 7,500 | 9,467 | 0 |
| 70 - Capital Outlay | | | | | | |
| 036-9000-701000 | Land | 4,000 | 10,100 | 4,000 | 25,891 | 0 |
| 036-9000-702500 | Improvements to Buildings | 144,256 | 464,627 | 125,217 | 388,896 | 556,625 |
| 036-9000-703000 | Improvements Other Than Building | 4,681,719 | 28,807,315 | 8,235,626 | 21,569,141 | 83,934 |
| 036-9000-706100 | Machine & Equipment - Office | 304,205 | 571,358 | 542,091 | 588,998 | 298,644 |
| 036-9000-706200 | Machine & Equipment - Heavy Equ | 1,556,168 | 320,000 | 227,450 | 315,718 | 0 |
| 036-9000-706500 | Machine & Equipment - Small Equi | 585,858 | 544,885 | 310,534 | 748,667 | 386,613 |
| 036-9000-707100 | Transportation-Vehicles | 1,788,772 | 2,099,985 | 680,891 | 1,358,683 | 569,468 |
| 036-9000-709000 | Furniture and Fixtures | 0 | 120,000 | 0 | 100,385 | 186,000 |
| 70 - Capital Outlay Totals: | | 9,064,978 | 32,938,270 | 10,125,809 | 25,096,379 | 2,081,284 |
| 81 - Contributions | | | | | | |
| 036-9000-819600 | Other Marketing Projects | 0 | 0 | 0 | 166,442 | 0 |
| 036-9000-819800 | Other Historical Projects | 19,733 | 0 | 0 | 0 | 0 |
| 81 - Contributions Totals: | | 19,733 | 0 | 0 | 166,442 | 0 |
| 93 - Capital Lease Principal | | | | | | |
| 036-9000-930000 | Capital Lease Principal | 302,974 | 292,707 | 0 | 314,391 | 0 |
| 93 - Capital Lease Principal Totals: | | 302,974 | 292,707 | 0 | 314,391 | 0 |
| 94 - Capital Lease Interest | | | | | | |
| 036-9000-940000 | Capital Lease Interest | 102,830 | 78,243 | 708 | 90,852 | 0 |
| 94 - Capital Lease Interest Totals: | | 102,830 | 78,243 | 708 | 90,852 | 0 |
| 90 - Non Departmental Totals: | | 10,290,075 | 33,974,231 | 10,372,527 | 26,614,975 | 2,301,747 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 036-9800-970000 | Use of Fund Balance | 0 | 0 | 0 | (10,410,845) | 0 |
| 97 - Use of Fund Balance Totals: | | 0 | 0 | 0 | (10,410,845) | 0 |
| 98 - Use of Fund Balance Totals: | | 0 | 0 | 0 | (10,410,845) | 0 |
| 036 - GENERAL FD CAPITAL PROJ. Totals: | | 10,290,075 | 33,974,231 | 10,372,527 | 16,204,130 | 2,301,747 |

UTILITY

FUND

REVENUE



It's real.

2025-26 Budget - Utility Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------|------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 002 - UTILITY | | | | | | |
| Revenue | | | | | | |
| Charges for Services | | | | | | |
| 002-341000 | Econ. Development Services/SEDC | 241,311 | 230,000 | 118,768 | 236,667 | 241,500 |
| 002-341001 | SEDC Salary Reimbursement | 239,093 | 332,686 | 88,522 | 332,686 | 355,505 |
| Charges for Services Totals: | | 480,404 | 562,686 | 207,290 | 569,353 | 597,005 |
| Utility | | | | | | |
| 002-343000 | Electricity-Residential | 11,072,019 | 11,309,000 | 5,519,633 | 11,800,000 | 12,200,000 |
| 002-343001 | Electricity-Commercial | 2,216,339 | 2,431,000 | 1,039,548 | 2,250,000 | 2,300,000 |
| 002-343002 | Electricity-Industrial | 10,769,046 | 10,063,000 | 5,267,612 | 11,250,000 | 11,750,000 |
| 002-343003 | Electricity-LPL | 8,135,007 | 8,060,000 | 4,016,330 | 8,500,000 | 8,800,000 |
| 002-343004 | Electricity-Security Light | 104,579 | 100,000 | 51,707 | 100,000 | 100,000 |
| 002-343005 | Electricity-Service Connection | 190,658 | 100,000 | 59,938 | 100,000 | 100,000 |
| 002-343006 | Electricity-City Departments | 1,144,992 | 1,220,550 | 501,542 | 1,199,300 | 1,288,460 |
| 002-343020 | Water-Residential | 4,845,379 | 5,716,000 | 2,654,134 | 5,350,000 | 5,900,000 |
| 002-343021 | Water-Commercial | 6,197,481 | 5,925,000 | 3,103,001 | 6,700,000 | 7,000,000 |
| 002-343022 | Water-Outside City Limits | 101,848 | 75,000 | 69,475 | 125,000 | 125,000 |
| 002-343023 | Water-Service Connection | 196,500 | 110,000 | 66,100 | 150,000 | 125,000 |
| 002-343024 | Water-City Departments | 146,330 | 181,790 | 83,817 | 191,480 | 246,890 |
| 002-343025 | Water-RNPP | 4,063,317 | 3,750,000 | 2,021,761 | 4,000,000 | 4,000,000 |
| 002-343026 | Water-RNPP Reuse | 497,285 | 500,000 | 237,056 | 475,000 | 450,000 |
| 002-343029 | Water-Wholesale Water Sales | 3,042,759 | 3,075,000 | 1,492,426 | 3,075,000 | 2,920,211 |
| 002-343040 | Sewer-Residential | 6,536,670 | 6,900,000 | 3,406,837 | 7,100,000 | 7,600,000 |
| 002-343041 | Sewer-Commercial | 5,170,382 | 5,080,000 | 2,785,138 | 5,600,000 | 5,800,000 |
| 002-343042 | Sewer-Testing Fees | 86,024 | 85,000 | 43,276 | 87,000 | 87,000 |
| 002-343043 | Sewer-RNPP | 677,792 | 650,000 | 353,450 | 680,000 | 600,000 |
| 002-343044 | Sewer-Springs Hill System | 42,614 | 40,000 | 16,821 | 35,000 | 35,000 |
| 002-343045 | Sewer-Service Connection | 593,600 | 400,000 | 211,170 | 475,000 | 400,000 |
| 002-343046 | Sewer-City Departments | 54,242 | 60,500 | 25,604 | 61,425 | 67,150 |
| 002-343048 | Sewer-Outside City Limits | 441,758 | 420,000 | 280,263 | 600,000 | 750,000 |
| Utility Totals: | | 66,326,624 | 66,251,840 | 33,306,637 | 69,904,205 | 72,644,711 |
| Other Charges | | | | | | |
| 002-348000 | Gross Billings | 394,201 | 375,000 | 273,170 | 450,000 | 425,000 |
| 002-348001 | Utility Service Charges | 226,549 | 175,000 | 129,965 | 235,000 | 200,000 |
| Other Charges Totals: | | 620,750 | 550,000 | 403,135 | 685,000 | 625,000 |
| Interest Revenues | | | | | | |
| 002-361000 | Pooled Cash Interest Earnings | 1,026 | 500 | 704 | 1,000 | 500 |
| 002-361002 | Investment Pools Interest Earnings | 1,030,317 | 500,000 | 374,063 | 750,000 | 500,000 |
| Interest Revenues Totals: | | 1,031,343 | 500,500 | 374,766 | 751,000 | 500,500 |
| Miscellaneous Revenues | | | | | | |
| 002-362030 | Miscellaneous Revenues | 625,519 | 90,000 | 40,193 | 90,000 | 90,000 |
| 002-362043 | Community Events | 925 | 750 | 870 | 2,000 | 1,500 |
| 002-362086 | Pole Attachment Fees | 82,709 | 100,000 | 0 | 90,000 | 90,000 |
| 002-362087 | CPS Water Rights Payments | 175,000 | 183,750 | 184,000 | 184,000 | 193,200 |
| 002-362092 | Credit Card Service Fees | 245,588 | 200,000 | 133,196 | 250,000 | 240,000 |
| Miscellaneous Revenues Totals: | | 1,129,742 | 574,500 | 358,260 | 616,000 | 614,700 |
| Lease Revenues | | | | | | |
| 002-363040 | Lease Payments | 112,400 | 42,150 | 84,300 | 85,800 | 0 |
| Lease Revenues Totals: | | 112,400 | 42,150 | 84,300 | 85,800 | 0 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------|-----------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| User Fees | | | | | | |
| 002-370002 | Janitorial Fees | 43,000 | 43,000 | 21,500 | 43,000 | 43,000 |
| User Fees Totals: | | 43,000 | 43,000 | 21,500 | 43,000 | 43,000 |
| Revenue Totals: | | 69,744,262 | 68,524,676 | 34,755,888 | 72,654,358 | 75,024,916 |
| UTILITY Totals: | | 69,744,262 | 68,524,676 | 34,755,888 | 72,654,358 | 75,024,916 |

UTILITY

FUND

EXPENDITURES

**THE CITY OF SEGUIN
2025/26 ANNUAL BUDGET**

**UTILITY FUND - 002
UTILITY BILLING - 4400**

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: | 23/24 | 24/25 | 25/26 |
|------------------------------------|-------|-------|-------|
| Utility Billing Supervisor | 1 | 1 | 1 |
| Utility Billing Specialist | 1 | 1 | 1 |
| Customer Service Representative | 5 | 4 | 4 |
| Customer Service Representative II | 0 | 1 | 1 |
| | -- | -- | -- |
| | 7 | 7 | 7 |

2025-26 Budget - Utility Billing



It's real.

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------|---------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 44 - Utility Billing | | | | | | |
| 11 - Salaries | | | | | | |
| 002-4400-110100 | Regular Salaries | 319,142 | 381,129 | 169,525 | 381,129 | 399,454 |
| 11 - Salaries Totals: | | 319,142 | 381,129 | 169,525 | 381,129 | 399,454 |
| 12 - Benefits | | | | | | |
| 002-4400-121000 | Payroll Taxes | 24,218 | 29,156 | 12,863 | 29,156 | 30,558 |
| 002-4400-122000 | Retirement | 72,709 | 87,126 | 38,744 | 87,126 | 87,840 |
| 002-4400-123000 | Health Insurance | 53,176 | 63,270 | 27,955 | 63,270 | 63,447 |
| 002-4400-123100 | Life Insurance | 400 | 440 | 213 | 440 | 441 |
| 002-4400-124000 | Workers' Compensation | 342 | 384 | 199 | 384 | 388 |
| 12 - Benefits Totals: | | 150,846 | 180,377 | 79,974 | 180,377 | 182,674 |
| 32 - Professional Services | | | | | | |
| 002-4400-320500 | Professional Services | 8,819 | 10,000 | 5,017 | 10,000 | 10,300 |
| 32 - Professional Services Totals: | | 8,819 | 10,000 | 5,017 | 10,000 | 10,300 |
| 61 - General Supplies | | | | | | |
| 002-4400-611000 | Office Supplies | 3,048 | 4,500 | 692 | 4,500 | 4,000 |
| 002-4400-612000 | Postage | 78,018 | 101,000 | 47,008 | 90,000 | 90,000 |
| 002-4400-614500 | Billing Supplies | 56,246 | 58,000 | 23,505 | 58,000 | 51,000 |
| 002-4400-618000 | Minor Tools and Equipment | 4,136 | 1,250 | 0 | 650 | 0 |
| 61 - General Supplies Totals: | | 141,447 | 164,750 | 71,206 | 153,150 | 145,000 |
| 66 - Education | | | | | | |
| 002-4400-661000 | Seminar Tuition | 1,999 | 2,750 | 1,544 | 2,000 | 2,650 |
| 002-4400-665000 | Travel and Lodging | 2,625 | 2,400 | 441 | 1,650 | 2,800 |
| 002-4400-665500 | Meals | 358 | 325 | 94 | 325 | 405 |
| 66 - Education Totals: | | 4,982 | 5,475 | 2,079 | 3,975 | 5,855 |
| 44 - Utility Billing Totals: | | 625,237 | 741,731 | 327,800 | 728,631 | 743,283 |
| 002 - UTILITY Totals: | | 625,237 | 741,731 | 327,800 | 728,631 | 743,283 |

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: | 23/24 | 24/25 | 25/26 |
|---------------------------------|-------|-------|-------|
| Deputy City Manager | 1 | 1 | 1 |
| Senior Administrative Assistant | 1 | 1 | 1 |
| | -- | -- | -- |
| | 2 | 2 | 2 |



It's real.

2025-26 Budget - Utility Administration

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 45 - Utility Administration | | | | | | |
| 11 - Salaries | | | | | | |
| 002-4500-110100 | Regular Salaries | 299,360 | 312,063 | 142,548 | 312,063 | 376,150 |
| 11 - Salaries Totals: | | 299,360 | 312,063 | 142,548 | 312,063 | 376,150 |
| 12 - Benefits | | | | | | |
| 002-4500-121000 | Payroll Taxes | 17,629 | 19,035 | 7,080 | 19,035 | 20,313 |
| 002-4500-122000 | Retirement | 70,308 | 73,258 | 33,559 | 73,258 | 84,563 |
| 002-4500-123000 | Health Insurance | 19,991 | 21,566 | 9,883 | 21,566 | 21,740 |
| 002-4500-123100 | Life Insurance | 126 | 126 | 63 | 126 | 126 |
| 002-4500-124000 | Workers' Compensation | 338 | 267 | 169 | 267 | 316 |
| 002-4500-126000 | Car Allowance | 8,400 | 8,400 | 4,200 | 8,400 | 8,400 |
| 12 - Benefits Totals: | | 116,792 | 122,652 | 54,954 | 122,652 | 135,459 |
| 32 - Professional Services | | | | | | |
| 002-4500-320500 | Professional Services | 49,413 | 182,000 | 32,200 | 182,000 | 160,000 |
| 32 - Professional Services Totals: | | 49,413 | 182,000 | 32,200 | 182,000 | 160,000 |
| 41 - Utilities Services | | | | | | |
| 002-4500-415200 | Telephone-Mobile Phone | 900 | 900 | 450 | 900 | 901 |
| 41 - Utilities Services Totals: | | 900 | 900 | 450 | 900 | 901 |
| 54 - Advertising | | | | | | |
| 002-4500-541000 | Publication of Notices | 0 | 2,000 | 0 | 2,000 | 2,000 |
| 54 - Advertising Totals: | | 0 | 2,000 | 0 | 2,000 | 2,000 |
| 61 - General Supplies | | | | | | |
| 002-4500-611000 | Office Supplies | 144 | 500 | 316 | 500 | 500 |
| 002-4500-612000 | Postage | 16 | 100 | 0 | 100 | 100 |
| 002-4500-613000 | Operating Supplies | 187 | 325 | 193 | 325 | 325 |
| 61 - General Supplies Totals: | | 347 | 925 | 510 | 925 | 925 |
| 65 - Miscellaneous | | | | | | |
| 002-4500-655100 | Employee Recognition | 16,978 | 22,450 | 9,662 | 22,450 | 22,450 |
| 65 - Miscellaneous Totals: | | 16,978 | 22,450 | 9,662 | 22,450 | 22,450 |
| 66 - Education | | | | | | |
| 002-4500-661000 | Seminar Tuition | 3,050 | 9,000 | 1,390 | 14,000 | 9,000 |
| 002-4500-664000 | City Training | 0 | 10,000 | 0 | 10,000 | 2,000 |
| 002-4500-665000 | Travel and Lodging | 6,290 | 9,000 | 2,672 | 9,000 | 9,000 |
| 002-4500-665500 | Meals | 2,366 | 3,000 | 477 | 3,000 | 3,000 |
| 002-4500-666000 | Dues | 7,106 | 6,295 | 4,568 | 6,295 | 6,395 |
| 66 - Education Totals: | | 18,812 | 37,295 | 9,106 | 42,295 | 29,395 |
| 67 - Public Relations | | | | | | |
| 002-4500-671000 | Public Relations | 2,895 | 5,000 | 1,362 | 5,000 | 5,000 |
| 67 - Public Relations Totals: | | 2,895 | 5,000 | 1,362 | 5,000 | 5,000 |
| 45 - Utility Administration Totals: | | 505,497 | 685,285 | 250,792 | 690,285 | 732,280 |
| 002 - UTILITY Totals: | | 505,497 | 685,285 | 250,792 | 690,285 | 732,280 |

**THE CITY OF SEGUIN
2025/26 ANNUAL BUDGET**

**UTILITY FUND - 002
ADMINISTRATIVE SERVICES - 4600**

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: | 23/24 | 24/25 | 25/26 |
|---------------------------------|-------|-------|-------|
| 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 | 0 | 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 Management Administrator* | 1 | 0 | 0 |
| Risk Manager / ADA Coordinator | 0 | 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 |
| Permit Technician | 1 | 1 | 1 |
| Senior Building Inspector | 1 | 1 | 1 |
| -- | -- | -- | -- |
| | 28 | 29 | 29 |

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



It's real.

2025-26 Budget - Administrative Services

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------|----------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 46 - Administrative Services | | | | | | |
| 11 - Salaries | | | | | | |
| 002-4600-110100 | Regular Salaries | 1,243,989 | 1,326,921 | 593,194 | 1,326,921 | 1,445,455 |
| 002-4600-112000 | Overtime/On Call | 150 | 0 | 201 | 0 | 0 |
| 11 - Salaries Totals: | | 1,244,139 | 1,326,921 | 593,395 | 1,326,921 | 1,445,455 |
| 12 - Benefits | | | | | | |
| 002-4600-121000 | Payroll Taxes | 88,633 | 96,748 | 42,182 | 96,748 | 104,530 |
| 002-4600-122000 | Retirement | 285,601 | 302,272 | 136,512 | 302,272 | 318,779 |
| 002-4600-123000 | Health Insurance | 141,243 | 154,050 | 70,082 | 154,050 | 157,262 |
| 002-4600-123100 | Life Insurance | 953 | 991 | 501 | 991 | 1,007 |
| 002-4600-124000 | Workers' Compensation | 2,696 | 2,923 | 1,566 | 2,923 | 3,080 |
| 002-4600-126000 | Car Allowance | 4,200 | 4,200 | 2,100 | 4,200 | 4,200 |
| 12 - Benefits Totals: | | 523,326 | 561,184 | 252,943 | 561,184 | 588,858 |
| 41 - Utilities Services | | | | | | |
| 002-4600-415200 | Telephone-Mobile Phone | 4,853 | 4,951 | 2,545 | 5,078 | 5,125 |
| 41 - Utilities Services Totals: | | 4,853 | 4,951 | 2,545 | 5,078 | 5,125 |
| 43 - Repair and Maintenance | | | | | | |
| 002-4600-432100 | V&E Maint.-Motor Vehicles | 24,095 | 40,000 | 15,616 | 40,000 | 40,000 |
| 002-4600-432300 | V&E Maint.-Heavy Equipment | 39,460 | 75,000 | 10,775 | 75,000 | 75,000 |
| 43 - Repair and Maintenance Totals: | | 63,555 | 115,000 | 26,391 | 115,000 | 115,000 |
| 61 - General Supplies | | | | | | |
| 002-4600-616000 | Uniforms | 0 | 0 | 0 | 0 | 60 |
| 61 - General Supplies Totals: | | 0 | 0 | 0 | 0 | 60 |
| 46 - Administrative Services Totals: | | 1,835,873 | 2,008,055 | 875,273 | 2,008,182 | 2,154,498 |
| 002 - UTILITY Totals: | | 1,835,873 | 2,008,055 | 875,273 | 2,008,182 | 2,154,498 |

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

PERSONNEL SCHEDULE

| POSITION TITLE: | 23/24 | 24/25 | 25/26 |
|--------------------------------|-------|-------|-------|
| Manager of Electric Utility* | 1 | 1 | 1 |
| Electric Superintendent | 0 | 1 | 1 |
| Apprentice Lineworker | 7 | 6 | 7 |
| Crew Leader – Electric | 3 | 3 | 3 |
| Journeyman/Lineworker | 6 | 5 | 4 |
| Journeyman/Lineworker II | 0 | 0 | 2 |
| Crew Leader – Tree Trimming | 1 | 2 | 2 |
| Operator I – Tree Trimming | 1 | 2 | 2 |
| Service Worker – Tree Trimming | 2 | 2 | 2 |
| | -- | -- | -- |
| | 21 | 22 | 24 |

*20% of salaries and benefits are funded in 4800.

BUDGET SUMMARY

This budget includes the following:

1. The addition of a Journeyman/Lineworker II funded mid-year.
2. The addition of an Apprentice Lineworker funded mid-year.
3. An increase in Wholesale Power Cost of \$5,203,876.



It's real.

2025-26 Budget - Electric Distribution

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|---------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 47 - Electric Distribution | | | | | | |
| 11 - Salaries | | | | | | |
| 002-4700-110100 | Regular Salaries | 1,600,423 | 1,969,048 | 816,283 | 1,969,048 | 2,055,153 |
| 002-4700-112000 | Overtime/On Call | 226,267 | 200,000 | 73,734 | 205,000 | 250,000 |
| 11 - Salaries Totals: | | 1,826,690 | 2,169,048 | 890,017 | 2,174,048 | 2,305,153 |
| 12 - Benefits | | | | | | |
| 002-4700-121000 | Payroll Taxes | 136,637 | 163,985 | 65,876 | 163,985 | 176,763 |
| 002-4700-122000 | Retirement | 421,163 | 495,844 | 203,834 | 495,844 | 521,664 |
| 002-4700-123000 | Health Insurance | 166,494 | 222,960 | 87,881 | 222,960 | 222,040 |
| 002-4700-123100 | Life Insurance | 1,120 | 1,447 | 605 | 1,447 | 1,379 |
| 002-4700-124000 | Workers' Compensation | 20,357 | 20,640 | 10,332 | 20,640 | 21,062 |
| 002-4700-126000 | Car Allowance | 0 | 0 | 280 | 800 | 0 |
| 12 - Benefits Totals: | | 745,772 | 904,877 | 368,809 | 905,677 | 942,909 |
| 32 - Professional Services | | | | | | |
| 002-4700-320500 | Professional Services | 185,984 | 160,000 | 66,219 | 200,000 | 200,000 |
| 32 - Professional Services Totals: | | 185,984 | 160,000 | 66,219 | 200,000 | 200,000 |
| 34 - Technical Services | | | | | | |
| 002-4700-344000 | Testing and Maintenance | 11,467 | 25,000 | 0 | 15,000 | 15,000 |
| 34 - Technical Services Totals: | | 11,467 | 25,000 | 0 | 15,000 | 15,000 |
| 41 - Utilities Services | | | | | | |
| 002-4700-415200 | Telephone-Mobile Phone | 4,095 | 8,304 | 3,069 | 6,600 | 10,925 |
| 41 - Utilities Services Totals: | | 4,095 | 8,304 | 3,069 | 6,600 | 10,925 |
| 43 - Repair and Maintenance | | | | | | |
| 002-4700-432100 | V&E Maint.-Motor Vehicles | 34,884 | 50,000 | 11,633 | 40,000 | 30,000 |
| 002-4700-432200 | V&E Maint.-Machine & Tool | 33 | 2,000 | 1,076 | 1,100 | 2,000 |
| 002-4700-434600 | L&I Maint.-Dist. System | 414,140 | 450,000 | 300,117 | 503,000 | 503,000 |
| 002-4700-434900 | L&I Maint.-Street Lights | 12,603 | 15,000 | 3,699 | 11,000 | 11,000 |
| 002-4700-435000 | L&I Maint.-Security Light | 9,989 | 15,000 | 4,134 | 10,000 | 10,000 |
| 002-4700-435100 | Other Maint.-ROW User Fee | 1,984,640 | 1,991,013 | 888,818 | 2,105,958 | 2,186,308 |
| 43 - Repair and Maintenance Totals: | | 2,456,289 | 2,523,013 | 1,209,478 | 2,671,058 | 2,742,308 |
| 61 - General Supplies | | | | | | |
| 002-4700-613000 | Operating Supplies | 3,261 | 3,600 | 2,049 | 4,200 | 4,200 |
| 002-4700-614300 | Safety Supplies | 39,448 | 45,000 | 28,440 | 45,000 | 45,000 |
| 002-4700-616000 | Uniforms | 27,916 | 35,000 | 29,229 | 35,000 | 35,470 |
| 002-4700-618000 | Minor Tools and Equipment | 45,466 | 47,000 | 19,029 | 47,000 | 47,000 |
| 61 - General Supplies Totals: | | 116,092 | 130,600 | 78,747 | 131,200 | 131,670 |
| 62 - Energy and Fuel | | | | | | |
| 002-4700-621000 | Gasoline | 49,844 | 59,000 | 24,120 | 57,000 | 60,000 |
| 002-4700-623000 | Wholesale Power | 20,630,348 | 17,033,124 | 8,301,767 | 19,500,000 | 22,237,000 |
| 62 - Energy and Fuel Totals: | | 20,680,192 | 17,092,124 | 8,325,887 | 19,557,000 | 22,297,000 |
| 66 - Education | | | | | | |
| 002-4700-661000 | Seminar Tuition | 25,158 | 35,000 | 29,586 | 50,000 | 45,000 |
| 002-4700-665000 | Travel and Lodging | 11,194 | 18,000 | 7,856 | 18,000 | 18,000 |
| 002-4700-665500 | Meals | 4,455 | 12,000 | 3,523 | 7,500 | 12,000 |
| 002-4700-666000 | Dues | 28,903 | 55,000 | 23,614 | 55,000 | 45,000 |
| 66 - Education Totals: | | 69,709 | 120,000 | 64,578 | 130,500 | 120,000 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------|--------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 67 - Public Relations | | | | | | |
| 002-4700-671000 | Public Relations | 10,719 | 25,000 | 19,399 | 30,000 | 35,000 |
| 67 - Public Relations Totals: | | 10,719 | 25,000 | 19,399 | 30,000 | 35,000 |
| 70 - Capital Outlay | | | | | | |
| 002-4700-703100 | Poles, Towers & Fixtures | 0 | 100,000 | 47,634 | 89,000 | 89,000 |
| 002-4700-703200 | Transformers | 0 | 125,000 | 80,841 | 125,000 | 125,000 |
| 002-4700-703300 | Service Lines | 0 | 30,000 | 16,621 | 35,000 | 35,000 |
| 002-4700-703500 | Street Lighting | 3,124 | 5,000 | 183 | 3,150 | 3,150 |
| 70 - Capital Outlay Totals: | | 3,124 | 260,000 | 145,279 | 252,150 | 252,150 |
| 98 - Depreciation | | | | | | |
| 002-4700-983000 | Electric Distribution | 1,466,461 | 0 | 0 | 0 | 0 |
| 98 - Depreciation Totals: | | 1,466,461 | 0 | 0 | 0 | 0 |
| 99 - Inventory | | | | | | |
| 002-4700-999900 | (Overage)/Shortage | (34,536) | 0 | 0 | 0 | 0 |
| 99 - Inventory Totals: | | (34,536) | 0 | 0 | 0 | 0 |
| 47 - Electric Distribution Totals: | | 27,542,058 | 23,417,966 | 11,171,482 | 26,073,233 | 29,052,114 |
| 002 - UTILITY Totals: | | 27,542,058 | 23,417,966 | 11,171,482 | 26,073,233 | 29,052,114 |

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: | 23/24 | 24/25 | 25/26 |
|-------------------------------------------|-------|-------|-------|
| Director of Utilities | 1 | 1 | 1 |
| Manager of Electric Utility* | 0 | 0 | 1 |
| Manager of Water/Wastewater Maintenance** | 0 | 0 | 1 |
| Utility Warehouse Manager | 1 | 1 | 1 |
| Service Technician | 3 | 3 | 3 |
| Control Center Operator | 2 | 2 | 2 |
| Meter Technician/Journeyman Lineworker | 1 | 1 | 1 |
| Meter Technician | 1 | 1 | 1 |
| Utility Services Superintendent | 1 | 1 | 1 |
| 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 |
| -- | -- | -- | -- |
| | 17 | 17 | 17 |

*80% of salaries and benefits are funded in Electric Distribution Department.

**80% of salaries and benefits are funded in Water/Wastewater Maintenance Department.

BUDGET SUMMARY

This budget includes the following:

1. The Utility Smart Grid Manager and Utility Data Analyst were moved to Utility Engineering Dept.



It's real.

2025-26 Budget - Utility Service

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|-----------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 002 - UTILITY | | | | | | |
| 48 - Utility Services | | | | | | |
| 11 - Salaries | | | | | | |
| 002-4800-110100 | Regular Salaries | 1,159,036 | 1,214,750 | 572,254 | 1,214,750 | 1,193,086 |
| 002-4800-112000 | Overtime/On Call | 75,012 | 30,000 | 2,289 | 30,000 | 30,000 |
| 11 - Salaries Totals: | | 1,234,048 | 1,244,750 | 574,543 | 1,244,750 | 1,223,086 |
| 12 - Benefits | | | | | | |
| 002-4800-121000 | Payroll Taxes | 92,504 | 93,515 | 43,079 | 93,515 | 89,572 |
| 002-4800-122000 | Retirement | 283,088 | 281,871 | 132,307 | 281,871 | 264,478 |
| 002-4800-123000 | Health Insurance | 147,797 | 151,425 | 76,782 | 151,425 | 147,503 |
| 002-4800-123100 | Life Insurance | 1,026 | 985 | 546 | 985 | 962 |
| 002-4800-124000 | Workers' Compensation | 7,586 | 5,249 | 3,315 | 5,249 | 4,738 |
| 002-4800-126000 | Car Allowance | 5,200 | 5,200 | 2,680 | 5,200 | 5,200 |
| 12 - Benefits Totals: | | 537,201 | 538,245 | 258,710 | 538,245 | 512,453 |
| 41 - Utilities Services | | | | | | |
| 002-4800-411000 | Electric | 75,009 | 78,300 | 34,879 | 77,500 | 82,250 |
| 002-4800-412000 | Water | 7,912 | 12,100 | 8,982 | 15,000 | 15,750 |
| 002-4800-413000 | Sewer | 2,505 | 2,850 | 1,238 | 2,500 | 2,650 |
| 002-4800-414000 | Gas-Centerpoint | 6,148 | 6,400 | 4,031 | 5,200 | 5,500 |
| 002-4800-415200 | Telephone-Mobile Phone | 12,416 | 9,637 | 11,130 | 20,137 | 21,500 |
| 41 - Utilities Services Totals: | | 103,990 | 109,287 | 60,260 | 120,337 | 127,650 |
| 43 - Repair and Maintenance | | | | | | |
| 002-4800-432200 | V&E Maint. - Machine & Tool | 0 | 0 | 0 | 0 | 1,000 |
| 002-4800-434100 | L&I Maint.-Grounds | 38,936 | 49,000 | 13,068 | 40,000 | 42,000 |
| 002-4800-434600 | L&I Maint.-Dist. System | 6,291 | 1,800 | 10,064 | 4,200 | 4,200 |
| 002-4800-435200 | L&I Maint.-Meters | 22,422 | 2,600 | 772 | 2,500 | 2,500 |
| 43 - Repair and Maintenance Totals: | | 67,649 | 53,400 | 23,905 | 46,700 | 49,700 |
| 44 - Rental | | | | | | |
| 002-4800-441500 | Office Equipment Rental | 2,076 | 2,100 | 1,038 | 2,100 | 2,100 |
| 44 - Rental Totals: | | 2,076 | 2,100 | 1,038 | 2,100 | 2,100 |
| 61 - General Supplies | | | | | | |
| 002-4800-612000 | Postage | 438 | 500 | 140 | 500 | 350 |
| 002-4800-613000 | Operating Supplies | 3,436 | 5,000 | 698 | 3,300 | 3,250 |
| 002-4800-614300 | Safety Supplies | 289 | 2,500 | 0 | 2,500 | 4,000 |
| 002-4800-616000 | Uniforms | 6,757 | 11,000 | 6,599 | 7,000 | 11,930 |
| 002-4800-618000 | Minor Tools and Equipment | 3,530 | 5,000 | 403 | 5,000 | 5,000 |
| 61 - General Supplies Totals: | | 14,450 | 24,000 | 7,839 | 18,300 | 24,530 |
| 62 - Energy and Fuel | | | | | | |
| 002-4800-621000 | Gasoline | 20,117 | 28,000 | 7,829 | 21,000 | 24,000 |
| 62 - Energy and Fuel Totals: | | 20,117 | 28,000 | 7,829 | 21,000 | 24,000 |
| 66 - Education | | | | | | |
| 002-4800-661000 | Seminar Tuition | 2,251 | 6,500 | 395 | 10,000 | 8,800 |
| 002-4800-665000 | Travel and Lodging | 4,491 | 5,800 | 0 | 8,500 | 4,900 |
| 002-4800-665500 | Meals | 929 | 2,000 | 156 | 6,000 | 3,900 |
| 66 - Education Totals: | | 7,672 | 14,300 | 551 | 24,500 | 17,600 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------|--------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 70 - Capital Outlay | | | | | | |
| 002-4800-703100 | Poles, Towers & Fixtures | 0 | 2,500 | 3,379 | 4,000 | 4,000 |
| 002-4800-703200 | Transformers | 0 | 10,000 | 0 | 15,000 | 15,000 |
| 002-4800-703400 | Meters | 0 | 150,000 | 12,528 | 150,000 | 150,000 |
| 70 - Capital Outlay Totals: | | 0 | 162,500 | 15,908 | 169,000 | 169,000 |
| 48 - Utility Services Totals: | | 1,987,203 | 2,176,582 | 950,583 | 2,184,932 | 2,150,118 |
| 002 - UTILITY Totals: | | 1,987,203 | 2,176,582 | 950,583 | 2,184,932 | 2,150,118 |

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: | 23/24 | 24/25 | 25/26 |
|-------------------------------------------|-------|-------|-------|
| Director of Engineering* | 1 | 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 |
| Projects Engineer | 2 | 2 | 2 |
| ROW Inspector | 1 | 1 | 1 |
| | -- | -- | -- |
| | 11 | 11 | 11 |
| Intern – Part-time* | 2 | 1 | 0 |

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



It's real.

2025-26 Budget - Capital Projects/Engineering

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------------|---------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 49 - Capital Projects / Engineering | | | | | | |
| 11 - Salaries | | | | | | |
| 002-4900-110100 | Regular Salaries | 897,378 | 1,000,996 | 427,877 | 1,000,996 | 908,593 |
| 11 - Salaries Totals: | | 897,378 | 1,000,996 | 427,877 | 1,000,996 | 908,593 |
| 12 - Benefits | | | | | | |
| 002-4900-121000 | Payroll Taxes | 65,450 | 75,942 | 31,292 | 75,942 | 68,628 |
| 002-4900-122000 | Retirement | 205,613 | 224,700 | 98,526 | 224,700 | 198,313 |
| 002-4900-123000 | Health Insurance | 84,941 | 95,393 | 41,531 | 95,393 | 80,608 |
| 002-4900-123100 | Life Insurance | 546 | 566 | 274 | 566 | 503 |
| 002-4900-124000 | Workers' Compensation | 1,832 | 1,684 | 936 | 1,684 | 1,405 |
| 12 - Benefits Totals: | | 358,381 | 398,285 | 172,559 | 398,285 | 349,457 |
| 32 - Professional Services | | | | | | |
| 002-4900-320500 | Professional Services | 19,820 | 55,000 | 2,250 | 55,000 | 55,000 |
| 32 - Professional Services Totals: | | 19,820 | 55,000 | 2,250 | 55,000 | 55,000 |
| 41 - Utilities Services | | | | | | |
| 002-4900-415200 | Telephone-Mobile Phone | 9,696 | 9,530 | 4,689 | 9,311 | 8,825 |
| 41 - Utilities Services Totals: | | 9,696 | 9,530 | 4,689 | 9,311 | 8,825 |
| 43 - Repair and Maintenance | | | | | | |
| 002-4900-432100 | V&E Maint.-Motor Vehicles | 440 | 750 | 0 | 750 | 750 |
| 43 - Repair and Maintenance Totals: | | 440 | 750 | 0 | 750 | 750 |
| 61 - General Supplies | | | | | | |
| 002-4900-611000 | Office Supplies | 272 | 700 | 0 | 350 | 600 |
| 002-4900-612000 | Postage | 318 | 200 | 36 | 200 | 200 |
| 002-4900-613000 | Operating Supplies | 1,756 | 3,000 | 176 | 1,500 | 2,000 |
| 002-4900-616000 | Uniforms | 1,512 | 2,500 | 551 | 2,100 | 1,920 |
| 002-4900-618000 | Minor Tools and Equipment | 364 | 600 | 0 | 500 | 500 |
| 61 - General Supplies Totals: | | 4,223 | 7,000 | 763 | 4,650 | 5,220 |
| 62 - Energy and Fuel | | | | | | |
| 002-4900-621000 | Gasoline | 6,101 | 7,800 | 2,164 | 6,300 | 7,500 |
| 62 - Energy and Fuel Totals: | | 6,101 | 7,800 | 2,164 | 6,300 | 7,500 |
| 66 - Education | | | | | | |
| 002-4900-661000 | Seminar Tuition | 1,445 | 6,700 | 1,358 | 1,500 | 5,000 |
| 002-4900-665000 | Travel and Lodging | 636 | 1,875 | 16 | 1,875 | 1,875 |
| 002-4900-665500 | Meals | 208 | 700 | 0 | 700 | 700 |
| 002-4900-666000 | Dues | 1,462 | 1,995 | 0 | 1,995 | 1,995 |
| 66 - Education Totals: | | 3,752 | 11,270 | 1,374 | 6,070 | 9,570 |
| 98 - Depreciation | | | | | | |
| 002-4900-984900 | Depreciation / Capital Projects | 13,843 | 0 | 0 | 0 | 0 |
| 98 - Depreciation Totals: | | 13,843 | 0 | 0 | 0 | 0 |
| 49 - Capital Projects / Engineering Totals: | | 1,313,633 | 1,490,631 | 611,675 | 1,481,362 | 1,344,916 |
| 002 - UTILITY Totals: | | 1,313,633 | 1,490,631 | 611,675 | 1,481,362 | 1,344,916 |

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: | 23/24 | 24/25 | 25/26 |
|-------------------------------|-------|-------|-------|
| Operator II | 6 | 6 | 6 |
| Operator III | 3 | 3 | 3 |
| Water Treatment Plant Manager | 1 | 1 | 1 |
| | -- | -- | -- |
| | 10 | 10 | 10 |

2025-26 Budget - Water Plant



It's real.

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|----------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 002 - UTILITY | | | | | | |
| 56 - Water Plant | | | | | | |
| 11 - Salaries | | | | | | |
| 002-5600-110100 | Regular Salaries | 724,566 | 753,743 | 329,371 | 753,743 | 711,161 |
| 002-5600-112000 | Overtime/On Call | 48,246 | 55,000 | 30,441 | 55,000 | 52,000 |
| 002-5600-112100 | Holiday Pay | 20,450 | 24,000 | 12,436 | 24,000 | 24,000 |
| 11 - Salaries Totals: | | 793,262 | 832,743 | 372,249 | 832,743 | 787,161 |
| 12 - Benefits | | | | | | |
| 002-5600-121000 | Payroll Taxes | 58,980 | 62,894 | 27,788 | 62,894 | 60,218 |
| 002-5600-122000 | Retirement | 181,535 | 188,483 | 85,381 | 188,483 | 173,097 |
| 002-5600-123000 | Health Insurance | 93,563 | 101,993 | 44,893 | 101,993 | 100,406 |
| 002-5600-123100 | Life Insurance | 651 | 651 | 311 | 651 | 629 |
| 002-5600-124000 | Workers' Compensation | 10,015 | 8,268 | 5,072 | 8,268 | 7,338 |
| 002-5600-126000 | Car Allowance | 1,768 | 1,768 | 688 | 1,768 | 0 |
| 12 - Benefits Totals: | | 346,513 | 364,057 | 164,132 | 364,057 | 341,687 |
| 32 - Professional Services | | | | | | |
| 002-5600-320500 | Professional Services | 2,300 | 16,300 | 0 | 10,000 | 16,300 |
| 32 - Professional Services Totals: | | 2,300 | 16,300 | 0 | 10,000 | 16,300 |
| 34 - Technical Services | | | | | | |
| 002-5600-343000 | Testing/Inspection Fees | 81,643 | 90,500 | 55,406 | 90,500 | 90,500 |
| 34 - Technical Services Totals: | | 81,643 | 90,500 | 55,406 | 90,500 | 90,500 |
| 41 - Utilities Services | | | | | | |
| 002-5600-411000 | Electric | 235,257 | 283,000 | 117,396 | 250,000 | 265,000 |
| 002-5600-411500 | Electric-Pump Station | 207,316 | 226,600 | 88,361 | 220,000 | 231,000 |
| 002-5600-412000 | Water | 722 | 1,050 | 359 | 1,050 | 1,125 |
| 002-5600-412500 | Water Purchased | 4,648,794 | 4,837,000 | 2,570,903 | 4,837,000 | 5,000,000 |
| 002-5600-412600 | Water Rights | 209,046 | 218,711 | 108,000 | 218,711 | 201,200 |
| 002-5600-413000 | Sewer | 750 | 850 | 392 | 850 | 900 |
| 002-5600-414000 | Gas-Centerpoint | 4,927 | 5,800 | 3,448 | 5,400 | 5,700 |
| 002-5600-415200 | Telephone-Mobile Phone | 2,541 | 2,160 | 1,160 | 2,207 | 1,925 |
| 41 - Utilities Services Totals: | | 5,309,352 | 5,575,171 | 2,890,020 | 5,535,218 | 5,706,850 |
| 43 - Repair and Maintenance | | | | | | |
| 002-5600-432200 | V&E Maint.-Machine & Tool | 2,647 | 4,500 | 269 | 3,000 | 4,500 |
| 002-5600-432300 | V&E Maint.-Heavy Equipment | 5,188 | 8,500 | 0 | 8,500 | 8,500 |
| 002-5600-432500 | V&E Maint.-Pumps & Motors | 162,035 | 90,000 | 24,770 | 90,000 | 90,000 |
| 43 - Repair and Maintenance Totals: | | 169,871 | 103,000 | 25,039 | 101,500 | 103,000 |
| 44 - Rental | | | | | | |
| 002-5600-441000 | Equipment Rental | 0 | 1,000 | 0 | 1,000 | 1,000 |
| 44 - Rental Totals: | | 0 | 1,000 | 0 | 1,000 | 1,000 |
| 61 - General Supplies | | | | | | |
| 002-5600-612000 | Postage | 771 | 4,600 | 4,517 | 5,000 | 7,500 |
| 002-5600-613000 | Operating Supplies | 4,371 | 7,000 | 1,619 | 5,000 | 7,000 |
| 002-5600-613300 | Chemicals | 243,540 | 255,000 | 72,313 | 255,000 | 255,000 |
| 002-5600-613500 | Laboratory Supplies | 14,183 | 19,500 | 6,705 | 17,000 | 19,500 |
| 002-5600-614300 | Safety Supplies | 2,307 | 3,000 | 69 | 2,500 | 3,000 |
| 002-5600-616000 | Uniforms | 3,273 | 6,000 | 4,058 | 6,000 | 7,080 |
| 002-5600-618000 | Minor Tools and Equipment | 1,773 | 1,900 | 443 | 1,900 | 1,900 |
| 61 - General Supplies Totals: | | 270,218 | 297,000 | 89,723 | 292,400 | 300,980 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|--------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 62 - Energy and Fuel | | | | | | |
| 002-5600-621000 | Gasoline | 3,118 | 2,900 | 2,622 | 5,500 | 6,800 |
| 62 - Energy and Fuel Totals: | | 3,118 | 2,900 | 2,622 | 5,500 | 6,800 |
| 66 - Education | | | | | | |
| 002-5600-661000 | Seminar Tuition | 2,850 | 5,000 | 3,695 | 5,000 | 5,000 |
| 002-5600-662000 | Certification Fees | 594 | 1,776 | 666 | 1,776 | 1,776 |
| 002-5600-665000 | Travel and Lodging | 3,575 | 7,500 | 2,778 | 6,500 | 7,500 |
| 002-5600-665500 | Meals | 1,928 | 3,500 | 1,376 | 3,500 | 3,500 |
| 002-5600-666000 | Dues | 1,487 | 1,500 | 0 | 1,500 | 1,500 |
| 66 - Education Totals: | | 10,434 | 19,276 | 8,515 | 18,276 | 19,276 |
| 98 - Depreciation | | | | | | |
| 002-5600-984000 | Water Plant | 1,192,282 | 0 | 0 | 0 | 0 |
| 98 - Depreciation Totals: | | 1,192,282 | 0 | 0 | 0 | 0 |
| 56 - Water Plant Totals: | | 8,178,993 | 7,301,948 | 3,607,706 | 7,251,195 | 7,373,554 |
| 002 - UTILITY Totals: | | 8,178,993 | 7,301,948 | 3,607,706 | 7,251,195 | 7,373,554 |

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: | 23/24 | 24/25 | 25/26 |
|------------------------------------------|-------|-------|-------|
| Water Wastewater Maint. Manager | 1 | 1 | 1 |
| Heavy Equipment Operator-Water/WW Maint. | 4 | 4 | 5 |
| Crew Leader-Water/WW Maint. | 5 | 5 | 6 |
| Electrician | 2 | 2 | 2 |
| Utilities Technician I | 5 | 5 | 7 |
| Utilities Technician III | 2 | 2 | 2 |
| Line Cleaning / Televising Operators | 2 | 2 | 2 |
| | -- | -- | -- |
| | 21 | 21 | 25 |

BUDGET SUMMARY

This budget includes the following:

1. The addition of one Crew Leader funded mid-year.
2. The addition of a Heavy Equipment Operator funded mid-year.
3. The addition of (2) Utility Technicians funded mid-year.



It's real.

2025-26 Budget - Water/Wastewater Maint. Dept.

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|-----------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 57 - Water/Sewer | | | | | | |
| 11 - Salaries | | | | | | |
| 002-5700-110100 | Regular Salaries | 1,262,681 | 1,479,055 | 627,454 | 1,479,055 | 1,470,926 |
| 002-5700-112000 | Overtime/On Call | 258,242 | 340,000 | 121,768 | 265,000 | 275,000 |
| 11 - Salaries Totals: | | 1,520,923 | 1,819,055 | 749,222 | 1,744,055 | 1,745,926 |
| 12 - Benefits | | | | | | |
| 002-5700-121000 | Payroll Taxes | 112,368 | 118,033 | 56,292 | 118,033 | 127,432 |
| 002-5700-122000 | Retirement | 349,701 | 416,228 | 174,591 | 416,228 | 383,929 |
| 002-5700-123000 | Health Insurance | 173,805 | 195,918 | 92,448 | 195,918 | 226,489 |
| 002-5700-123100 | Life Insurance | 1,166 | 1,216 | 661 | 1,216 | 1,498 |
| 002-5700-124000 | Workers' Compensation | 16,561 | 16,425 | 9,163 | 16,425 | 17,089 |
| 002-5700-126000 | Car Allowance | 1,716 | 1,716 | 676 | 1,716 | 0 |
| 12 - Benefits Totals: | | 655,317 | 749,537 | 333,831 | 749,537 | 756,436 |
| 32 - Professional Services | | | | | | |
| 002-5700-320500 | Professional Services | 42,898 | 125,000 | (17,500) | 125,000 | 150,000 |
| 002-5700-323400 | Contractual Services | 3,000 | 8,000 | 3,900 | 8,000 | 8,000 |
| 32 - Professional Services Totals: | | 45,898 | 133,000 | (13,600) | 133,000 | 158,000 |
| 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 | 34,785 | 36,000 | 19,033 | 41,000 | 43,500 |
| 002-5700-412000 | Water | 2,474 | 2,730 | 1,346 | 2,730 | 2,900 |
| 002-5700-415200 | Telephone-Mobile Phone | 15,342 | 17,521 | 9,292 | 17,100 | 18,275 |
| 41 - Utilities Services Totals: | | 52,601 | 56,251 | 29,672 | 60,830 | 64,675 |
| 43 - Repair and Maintenance | | | | | | |
| 002-5700-432200 | V&E Maint.-Machine & Tool | 1,655 | 1,500 | 553 | 1,500 | 1,500 |
| 002-5700-432300 | V&E Maint.-Heavy Equipment | 8,653 | 2,000 | 325 | 2,000 | 2,000 |
| 002-5700-434601 | L&I Maint.-WATER System | 101,608 | 120,000 | 65,203 | 140,000 | 135,000 |
| 002-5700-435100 | Other Maint.-ROW User Fee | 2,976,961 | 3,237,329 | 1,725,353 | 3,399,291 | 3,549,425 |
| 002-5700-435500 | L&I Maint.-Fire Hydrants | 6,831 | 3,500 | (1,625) | 3,500 | 3,500 |
| 002-5700-435600 | L&I Maint.-SEWER System | 20,041 | 20,000 | 9,265 | 24,000 | 24,000 |
| 002-5700-435700 | L&I Maint.-Lift Stations | 32,508 | 35,000 | 11,182 | 40,000 | 40,000 |
| 002-5700-435900 | Other Maint.-Street Repairs | 487,989 | 850,000 | 564,042 | 850,000 | 900,000 |
| 43 - Repair and Maintenance Totals: | | 3,636,247 | 4,269,329 | 2,374,298 | 4,460,291 | 4,655,425 |
| 44 - Rental | | | | | | |
| 002-5700-441000 | Equipment Rental | 1,314 | 1,500 | 160 | 1,500 | 1,500 |
| 44 - Rental Totals: | | 1,314 | 1,500 | 160 | 1,500 | 1,500 |
| 61 - General Supplies | | | | | | |
| 002-5700-613000 | Operating Supplies | 5,233 | 5,500 | 1,954 | 5,500 | 4,750 |
| 002-5700-613300 | Chemicals | 18,688 | 60,000 | 0 | 0 | 0 |
| 002-5700-614300 | Safety Supplies | 10,400 | 6,500 | 2,761 | 11,750 | 12,000 |
| 002-5700-616000 | Uniforms | 14,540 | 16,000 | 11,869 | 16,000 | 16,680 |
| 002-5700-618000 | Minor Tools and Equipment | 6,149 | 6,500 | 1,192 | 6,500 | 6,000 |
| 61 - General Supplies Totals: | | 55,011 | 94,500 | 17,776 | 39,750 | 39,430 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------|---------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 62 - Energy and Fuel | | | | | | |
| 002-5700-621000 | Gasoline | 68,181 | 80,000 | 26,587 | 68,000 | 73,000 |
| 62 - Energy and Fuel Totals: | | 68,181 | 80,000 | 26,587 | 68,000 | 73,000 |
| 66 - Education | | | | | | |
| 002-5700-661000 | Seminar Tuition | 2,454 | 7,500 | 1,598 | 7,500 | 4,000 |
| 002-5700-662000 | Certification Fees | 4,040 | 3,000 | 890 | 6,500 | 8,000 |
| 002-5700-665000 | Travel and Lodging | 680 | 3,000 | 468 | 3,000 | 1,500 |
| 002-5700-665500 | Meals | 545 | 1,500 | 303 | 1,500 | 1,500 |
| 002-5700-666000 | Dues | 804 | 1,350 | 927 | 1,350 | 1,350 |
| 66 - Education Totals: | | 8,522 | 16,350 | 4,186 | 19,850 | 16,350 |
| 67 - Public Relations | | | | | | |
| 002-5700-671000 | Public Relations | 4,665 | 7,500 | 5,126 | 7,500 | 7,500 |
| 67 - Public Relations Totals: | | 4,665 | 7,500 | 5,126 | 7,500 | 7,500 |
| 70 - Capital Outlay | | | | | | |
| 002-5700-703400 | Meters | 0 | 70,000 | 36,250 | 75,000 | 75,000 |
| 002-5700-703700 | Fire Hydrants | 4,197 | 10,000 | 10,928 | 13,500 | 13,500 |
| 002-5700-704000 | Service Lines-Water | 0 | 20,000 | 3,082 | 20,000 | 20,000 |
| 002-5700-704100 | Service Lines-Sewer | 0 | 24,000 | 1,592 | 20,000 | 20,000 |
| 70 - Capital Outlay Totals: | | 4,197 | 124,000 | 51,852 | 128,500 | 128,500 |
| 98 - Depreciation | | | | | | |
| 002-5700-985000 | Water Distribution | 1,240,604 | 0 | 0 | 0 | 0 |
| 002-5700-987000 | Sewer Distribution | 1,785,259 | 0 | 0 | 0 | 0 |
| 98 - Depreciation Totals: | | 3,025,862 | 0 | 0 | 0 | 0 |
| 99 - Inventory | | | | | | |
| 002-5700-999900 | (Overage)/Shortage | 2,552 | 0 | 0 | 0 | 0 |
| 99 - Inventory Totals: | | 2,552 | 0 | 0 | 0 | 0 |
| 57 - Water/Sewer Totals: | | 9,081,290 | 7,351,822 | 3,579,110 | 7,413,613 | 7,647,542 |
| 002 - UTILITY Totals: | | 9,081,290 | 7,351,822 | 3,579,110 | 7,413,613 | 7,647,542 |

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: | 23/24 | 24/25 | 25/26 |
|----------------------------|-------|-------|-------|
| Senior Utilities Engineer | 1 | 1 | 1 |
| Utility Engineer | 0 | 0 | 1 |
| Asset Manager | 1 | 1 | 1 |
| Utility Smart Grid Manager | 1 | 1 | 1 |
| Utility Data Analyst | 1 | 1 | 1 |
| | -- | -- | -- |
| | 4 | 4 | 4 |

BUDGET SUMMARY

This budget includes the following:

1. This is a new department. Employees were moved from 4800, 4900, and 5700.
2. The addition of a Utility Engineer funded mid-year.



It's real.

2025-26 Budget - Utility Engineering

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------|-------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 58 - Utility Engineering | | | | | | |
| 11 - Salaries | | | | | | |
| 002-5800-110100 | Regular Salaries | 0 | 0 | 0 | 0 | 512,316 |
| 11 - Salaries Totals: | | 0 | 0 | 0 | 0 | 512,316 |
| 12 - Benefits | | | | | | |
| 002-5800-121000 | Payroll Taxes | 0 | 0 | 0 | 0 | 39,192 |
| 002-5800-122000 | Retirement | 0 | 0 | 0 | 0 | 112,658 |
| 002-5800-123000 | Health Insurance | 0 | 0 | 0 | 0 | 52,687 |
| 002-5800-123100 | Life Insurance | 0 | 0 | 0 | 0 | 315 |
| 002-5800-124000 | Workers' Compensation | 0 | 0 | 0 | 0 | 723 |
| 12 - Benefits Totals: | | 0 | 0 | 0 | 0 | 205,575 |
| 41 - Utilities Services | | | | | | |
| 002-5800-415200 | Telephone-Mobile Phone | 0 | 0 | 0 | 0 | 4,100 |
| 41 - Utilities Services Totals: | | 0 | 0 | 0 | 0 | 4,100 |
| 61 - General Supplies | | | | | | |
| 002-5800-612000 | Postage | 0 | 0 | 0 | 0 | 150 |
| 002-5800-613000 | Operating Supplies | 0 | 0 | 0 | 0 | 1,500 |
| 002-5800-614300 | Safety Supplies | 0 | 0 | 0 | 0 | 1,000 |
| 002-5800-616000 | Uniforms | 0 | 0 | 0 | 0 | 820 |
| 002-5800-618000 | Minor Tools & Equipment | 0 | 0 | 0 | 0 | 1,000 |
| 61 - General Supplies Totals: | | 0 | 0 | 0 | 0 | 4,470 |
| 66 - Education | | | | | | |
| 002-5800-661000 | Seminar Tuition | 0 | 0 | 0 | 0 | 4,000 |
| 002-5800-665000 | Travel and Lodging | 0 | 0 | 0 | 0 | 8,600 |
| 002-5800-665500 | Meals | 0 | 0 | 0 | 0 | 1,540 |
| 66 - Education Totals: | | 0 | 0 | 0 | 0 | 14,140 |
| 58 - Utility Engineering Totals: | | 0 | 0 | 0 | 0 | 740,600 |
| 002 - UTILITY Totals: | | 0 | 0 | 0 | 0 | 740,600 |

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.



It's real.

2025-26 Budget - Geronimo Creek WWTP

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|----------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 65 - Geronimo Creek WWTP | | | | | | |
| 32 - Professional Services | | | | | | |
| 002-6500-320500 | Professional Services | 3,150 | 9,800 | 6,062 | 9,800 | 9,800 |
| 002-6500-323500 | Solid Waste Contract | 79,986 | 80,000 | 45,884 | 80,000 | 85,000 |
| 32 - Professional Services Totals: | | 83,136 | 89,800 | 51,946 | 89,800 | 94,800 |
| 34 - Technical Services | | | | | | |
| 002-6500-343000 | Testing/Inspection Fees | 52,259 | 61,000 | 38,676 | 61,000 | 61,000 |
| 34 - Technical Services Totals: | | 52,259 | 61,000 | 38,676 | 61,000 | 61,000 |
| 41 - Utilities Services | | | | | | |
| 002-6500-411000 | Electric | 123,014 | 121,500 | 57,782 | 131,500 | 139,500 |
| 002-6500-412000 | Water | 980 | 2,000 | 2,312 | 3,000 | 3,150 |
| 41 - Utilities Services Totals: | | 123,995 | 123,500 | 60,095 | 134,500 | 142,650 |
| 43 - Repair and Maintenance | | | | | | |
| 002-6500-432200 | V&E Maint.-Machine & Tool | 3,883 | 15,000 | 692 | 15,000 | 15,000 |
| 002-6500-432300 | V&E Maint.-Heavy Equipment | 32,396 | 69,000 | 6,874 | 69,000 | 69,000 |
| 002-6500-432500 | V&E Maint.-Pumps & Motors | 40,659 | 52,000 | 13,115 | 52,000 | 52,000 |
| 43 - Repair and Maintenance Totals: | | 76,937 | 136,000 | 20,681 | 136,000 | 136,000 |
| 61 - General Supplies | | | | | | |
| 002-6500-613000 | Operating Supplies | 3,369 | 10,000 | 1,748 | 10,000 | 10,000 |
| 002-6500-613300 | Chemicals | 83,373 | 122,000 | 41,892 | 122,000 | 122,000 |
| 002-6500-613500 | Laboratory Supplies | 1,529 | 2,100 | 1,335 | 2,100 | 2,100 |
| 002-6500-618000 | Minor Tools and Equipment | 410 | 1,100 | 0 | 1,100 | 1,100 |
| 61 - General Supplies Totals: | | 88,681 | 135,200 | 44,975 | 135,200 | 135,200 |
| 65 - Geronimo Creek WWTP Totals: | | 425,009 | 545,500 | 216,372 | 556,500 | 569,650 |
| 002 - UTILITY Totals: | | 425,009 | 545,500 | 216,372 | 556,500 | 569,650 |

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: | 23/24 | 24/25 | 25/26 |
|------------------------------|-------|-------|-------|
| Wastewater Treatment Manager | 1 | 1 | 1 |
| Pre-Treatment Coordinator | 1 | 1 | 1 |
| Operator I | 3 | 2 | 2 |
| Operator II | 3 | 3 | 3 |
| Operator IV | 1 | 1 | 1 |
| Service Worker II | 0 | 1 | 1 |
| | -- | -- | -- |
| | 9 | 9 | 9 |



It's real.

2025-26 Budget - Walnut Branch WWTP

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|----------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 66 - Walnut Branch WWTP | | | | | | |
| 11 - Salaries | | | | | | |
| 002-6600-110100 | Regular Salaries | 587,796 | 624,363 | 285,866 | 624,363 | 603,116 |
| 002-6600-112000 | Overtime/On Call | 75,066 | 75,000 | 30,306 | 75,000 | 85,000 |
| 11 - Salaries Totals: | | 662,862 | 699,363 | 316,171 | 699,363 | 688,116 |
| 12 - Benefits | | | | | | |
| 002-6600-121000 | Payroll Taxes | 49,424 | 48,807 | 23,742 | 48,807 | 52,641 |
| 002-6600-122000 | Retirement | 151,753 | 160,267 | 72,517 | 160,267 | 138,575 |
| 002-6600-123000 | Health Insurance | 79,840 | 89,609 | 40,605 | 89,609 | 86,895 |
| 002-6600-123100 | Life Insurance | 563 | 587 | 291 | 587 | 566 |
| 002-6600-124000 | Workers' Compensation | 6,763 | 6,743 | 3,459 | 6,743 | 6,320 |
| 002-6600-126000 | Car Allowance | 1,716 | 1,716 | 676 | 1,600 | 0 |
| 12 - Benefits Totals: | | 290,059 | 307,728 | 141,290 | 307,612 | 284,997 |
| 32 - Professional Services | | | | | | |
| 002-6600-320500 | Professional Services | 10,430 | 9,800 | 3,304 | 9,800 | 11,000 |
| 002-6600-323500 | Solid Waste Contract | 91,798 | 70,000 | 81,199 | 85,000 | 85,000 |
| 32 - Professional Services Totals: | | 102,228 | 79,800 | 84,503 | 94,800 | 96,000 |
| 34 - Technical Services | | | | | | |
| 002-6600-343000 | Testing/Inspection Fees | 66,026 | 80,000 | 53,567 | 80,000 | 80,000 |
| 34 - Technical Services Totals: | | 66,026 | 80,000 | 53,567 | 80,000 | 80,000 |
| 41 - Utilities Services | | | | | | |
| 002-6600-411000 | Electric | 220,169 | 216,000 | 89,167 | 231,500 | 245,500 |
| 002-6600-411400 | Electric-Springs Hill | 766 | 800 | 383 | 800 | 840 |
| 002-6600-411600 | Electric-Reuse Pump | 36,866 | 29,000 | 19,568 | 41,000 | 42,000 |
| 002-6600-412000 | Water | 1,528 | 1,680 | 772 | 1,600 | 1,700 |
| 002-6600-413000 | Sewer | 911 | 950 | 428 | 925 | 975 |
| 002-6600-415200 | Telephone-Mobile Phone | 2,444 | 2,136 | 1,120 | 2,136 | 2,140 |
| 41 - Utilities Services Totals: | | 262,685 | 250,566 | 111,439 | 277,961 | 293,155 |
| 43 - Repair and Maintenance | | | | | | |
| 002-6600-432200 | V&E Maint.-Machine & Tool | 7,595 | 15,000 | 720 | 15,000 | 15,000 |
| 002-6600-432300 | V&E Maint.-Heavy Equipment | 16,234 | 45,000 | 1,294 | 45,000 | 45,000 |
| 002-6600-432500 | V&E Maint.-Pumps & Motors | 30,873 | 70,000 | 6,343 | 70,000 | 70,000 |
| 43 - Repair and Maintenance Totals: | | 54,702 | 130,000 | 8,357 | 130,000 | 130,000 |
| 61 - General Supplies | | | | | | |
| 002-6600-612000 | Postage | 190 | 180 | 0 | 180 | 180 |
| 002-6600-613000 | Operating Supplies | 5,203 | 7,500 | 1,825 | 7,500 | 7,500 |
| 002-6600-613300 | Chemicals | 100,974 | 116,000 | 50,094 | 116,000 | 116,000 |
| 002-6600-613500 | Laboratory Supplies | 1,382 | 3,300 | 1,335 | 3,300 | 3,300 |
| 002-6600-614300 | Safety Supplies | 807 | 3,500 | 0 | 3,500 | 3,500 |
| 002-6600-616000 | Uniforms | 2,954 | 4,829 | 4,064 | 4,829 | 5,549 |
| 002-6600-618000 | Minor Tools and Equipment | 549 | 1,500 | 0 | 1,500 | 1,500 |
| 61 - General Supplies Totals: | | 112,060 | 136,809 | 57,318 | 136,809 | 137,529 |
| 62 - Energy and Fuel | | | | | | |
| 002-6600-621000 | Gasoline | 5,460 | 8,500 | 2,187 | 5,800 | 7,500 |
| 62 - Energy and Fuel Totals: | | 5,460 | 8,500 | 2,187 | 5,800 | 7,500 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------|--------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 66 - Education | | | | | | |
| 002-6600-661000 | Seminar Tuition | 1,310 | 6,500 | 660 | 6,500 | 6,500 |
| 002-6600-662000 | Certification Fees | 562 | 1,400 | 141 | 1,400 | 1,400 |
| 002-6600-665000 | Travel and Lodging | 0 | 4,000 | 0 | 4,000 | 4,000 |
| 002-6600-665500 | Meals | 80 | 500 | 0 | 500 | 500 |
| 002-6600-666000 | Dues | 0 | 675 | 595 | 675 | 675 |
| 66 - Education Totals: | | 1,952 | 13,075 | 1,396 | 13,075 | 13,075 |
| 98 - Depreciation | | | | | | |
| 002-6600-986000 | Sewer Plant | 644,607 | 0 | 0 | 0 | 0 |
| 98 - Depreciation Totals: | | 644,607 | 0 | 0 | 0 | 0 |
| 66 - Walnut Branch WWTP Totals: | | 2,202,641 | 1,705,841 | 776,229 | 1,745,420 | 1,730,372 |
| 002 - UTILITY Totals: | | 2,202,641 | 1,705,841 | 776,229 | 1,745,420 | 1,730,372 |

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: | 23/24 | 24/25 | 25/26 |
|-----------------------------------------|-------|-------|-------|
| Assistant City Manager | 0 | 0 | 1 |
| Director of Economic Development | 1 | 1 | 0 |
| Deputy Director of Economic Development | 1 | 1 | 1 |
| Workforce Devel. Manager | 1 | 1 | 1 |
| Marketing / Events Manager | 1 | 1 | 1 |
| | -- | -- | -- |
| | 4 | 4 | 4 |

BUDGET SUMMARY

This budget includes the following:

1. The upgrade of the Director of Economic Development to an Assistant City Manager.



It's real.

2025-26 Budget - Economic Development

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------|--------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 80 - Economic Development | | | | | | |
| 11 - Salaries | | | | | | |
| 002-8000-110100 | Regular Salaries | 341,308 | 418,862 | 187,958 | 418,862 | 467,353 |
| 11 - Salaries Totals: | | 341,308 | 418,862 | 187,958 | 418,862 | 467,353 |
| 12 - Benefits | | | | | | |
| 002-8000-121000 | Payroll Taxes | 25,995 | 32,264 | 14,151 | 32,264 | 34,090 |
| 002-8000-122000 | Retirement | 80,664 | 98,632 | 44,570 | 98,632 | 105,542 |
| 002-8000-123000 | Health Insurance | 25,812 | 29,608 | 13,350 | 29,608 | 29,309 |
| 002-8000-123100 | Life Insurance | 201 | 252 | 126 | 252 | 252 |
| 002-8000-124000 | Workers' Compensation | 383 | 438 | 231 | 438 | 471 |
| 002-8000-126000 | Car Allowance | 10,339 | 12,600 | 6,300 | 12,600 | 12,600 |
| 12 - Benefits Totals: | | 143,393 | 173,794 | 78,729 | 173,794 | 182,264 |
| 32 - Professional Services | | | | | | |
| 002-8000-320500 | Professional Services | 40,000 | 46,500 | 28,000 | 46,500 | 50,000 |
| 32 - Professional Services Totals: | | 40,000 | 46,500 | 28,000 | 46,500 | 50,000 |
| 41 - Utilities Services | | | | | | |
| 002-8000-415200 | Telephone-Mobile Phone | 2,112 | 2,700 | 1,350 | 2,700 | 2,701 |
| 41 - Utilities Services Totals: | | 2,112 | 2,700 | 1,350 | 2,700 | 2,701 |
| 61 - General Supplies | | | | | | |
| 002-8000-613000 | Operating Supplies | 367 | 1,000 | 5 | 1,000 | 1,000 |
| 61 - General Supplies Totals: | | 367 | 1,000 | 5 | 1,000 | 1,000 |
| 66 - Education | | | | | | |
| 002-8000-661000 | Professional Development | 2,601 | 2,500 | 550 | 2,500 | 2,500 |
| 66 - Education Totals: | | 2,601 | 2,500 | 550 | 2,500 | 2,500 |
| 67 - Public Relations | | | | | | |
| 002-8000-674400 | Retail Development | 1,900 | 2,500 | 1,900 | 2,500 | 5,000 |
| 67 - Public Relations Totals: | | 1,900 | 2,500 | 1,900 | 2,500 | 5,000 |
| 80 - Economic Development Totals: | | 531,681 | 647,856 | 298,492 | 647,856 | 710,818 |
| 002 - UTILITY Totals: | | 531,681 | 647,856 | 298,492 | 647,856 | 710,818 |

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

PERSONNEL SCHEDULE

| POSITION TITLE: | 23/24 | 24/25 | 25/26 |
|----------------------------------|-------|-------|-------|
| Director of Facilities* | 1 | 1 | 1 |
| Facilities Manager | 1 | 1 | 1 |
| Building Maintenance Supervisor* | 1 | 1 | 1 |
| Service Worker-Facilities | 12 | 12 | 12 |
| Crew Leader – Facilities | 1 | 1 | 1 |
| Building Maintenance Specialist* | 1 | 1 | 1 |
| Building Maintenance Technician* | 2 | 2 | 2 |
| | -- | -- | -- |
| | 19 | 19 | 19 |

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

2025-26 Budget - Facilities



It's real.

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|----------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 81 - Facilities | | | | | | |
| 11 - Salaries | | | | | | |
| 002-8100-110100 | Regular Salaries | 733,176 | 784,745 | 337,003 | 784,745 | 821,009 |
| 002-8100-112000 | Overtime/On Call | 27,579 | 23,400 | 9,760 | 23,400 | 30,000 |
| 11 - Salaries Totals: | | 760,755 | 808,145 | 346,763 | 808,145 | 851,009 |
| 12 - Benefits | | | | | | |
| 002-8100-121000 | Payroll Taxes | 56,559 | 61,823 | 25,845 | 61,823 | 68,455 |
| 002-8100-122000 | Retirement | 174,415 | 184,742 | 79,549 | 184,742 | 196,776 |
| 002-8100-123000 | Health Insurance | 139,972 | 155,821 | 65,776 | 155,821 | 142,481 |
| 002-8100-123100 | Life Insurance | 1,000 | 1,038 | 472 | 1,038 | 975 |
| 002-8100-124000 | Workers' Compensation | 10,566 | 7,171 | 5,085 | 7,171 | 7,918 |
| 12 - Benefits Totals: | | 382,512 | 410,595 | 176,725 | 410,595 | 416,605 |
| 41 - Utilities Services | | | | | | |
| 002-8100-415200 | Telephone-Mobile Phone | 3,077 | 3,840 | 1,739 | 3,840 | 4,325 |
| 41 - Utilities Services Totals: | | 3,077 | 3,840 | 1,739 | 3,840 | 4,325 |
| 43 - Repair and Maintenance | | | | | | |
| 002-8100-432800 | Generators Maintenance | 15,576 | 28,100 | 1,855 | 28,100 | 28,100 |
| 002-8100-433000 | Buildings Maintenance | 37,006 | 73,500 | 28,497 | 73,500 | 73,500 |
| 002-8100-433100 | Building Maintenance-Annual Cont | 24,569 | 60,600 | 17,030 | 60,600 | 65,000 |
| 43 - Repair and Maintenance Totals: | | 77,151 | 162,200 | 47,383 | 162,200 | 166,600 |
| 61 - General Supplies | | | | | | |
| 002-8100-613000 | Operating Supplies | 969 | 2,100 | 269 | 2,100 | 2,000 |
| 002-8100-613201 | Janitorial Supplies | 31,181 | 39,000 | 11,349 | 39,000 | 39,000 |
| 002-8100-616000 | Uniforms | 7,164 | 8,610 | 4,852 | 8,610 | 9,600 |
| 002-8100-618000 | Minor Tools and Equipment | 1,622 | 6,300 | 936 | 6,300 | 6,300 |
| 61 - General Supplies Totals: | | 40,936 | 56,010 | 17,406 | 56,010 | 56,900 |
| 62 - Energy and Fuel | | | | | | |
| 002-8100-621000 | Gasoline | 5,278 | 8,000 | 1,363 | 3,500 | 4,000 |
| 62 - Energy and Fuel Totals: | | 5,278 | 8,000 | 1,363 | 3,500 | 4,000 |
| 66 - Education | | | | | | |
| 002-8100-661000 | Seminar Tuition | 215 | 3,000 | 50 | 3,000 | 3,000 |
| 002-8100-665000 | Travel and Lodging | 2,450 | 3,000 | 0 | 0 | 2,000 |
| 002-8100-665500 | Meals | 0 | 400 | 0 | 0 | 400 |
| 66 - Education Totals: | | 2,665 | 6,400 | 50 | 3,000 | 5,400 |
| 98 - Depreciation | | | | | | |
| 002-8100-988500 | Facilities | 20,764 | 0 | 0 | 0 | 0 |
| 98 - Depreciation Totals: | | 20,764 | 0 | 0 | 0 | 0 |
| 81 - Facilities Totals: | | 1,293,139 | 1,455,190 | 591,429 | 1,447,290 | 1,504,839 |
| 002 - UTILITY Totals: | | 1,293,139 | 1,455,190 | 591,429 | 1,447,290 | 1,504,839 |

**THE CITY OF SEGUIN
2025/26 ANNUAL BUDGET**

**UTILITY FUND - 002
INFORMATION TECHNOLOGIES - 8700**

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: | 23/24 | 24/25 | 25/26 |
|---------------------------------|-------|-------|-------|
| Chief Information Officer* | 1 | 1 | 1 |
| IT Operations Manager* | 1 | 1 | 1 |
| GIS Manager* | 1 | 1 | 1 |
| GIS Senior Technician | 1 | 1 | 1 |
| GIS Technician* | 1 | 1 | 1 |
| GIS Senior Analyst* | 0 | 1 | 1 |
| IT Security Manager* | 1 | 1 | 1 |
| IT Security Administrator | 0 | 1 | 1 |
| IT Administrator | 1 | 1 | 1 |
| IT Senior Administrator* | 1 | 1 | 1 |
| IT Technician* | 2 | 2 | 2 |
| IT Service Desk Manager* | 1 | 1 | 1 |
| IT Senior Tech | 1 | 1 | 1 |
| IT Public Safety Administrator* | 1 | 1 | 1 |
| -- | -- | -- | -- |
| | 13 | 15 | 15 |

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

BUDGET SUMMARY

This budget includes an increase in Computer Maintenance-Annual Contracts of \$278,190 due to additional maintenance agreements on added equipment and increased costs of current agreements.



It's real.

2025-26 Budget - Information Technologies

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------|---------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 87 - Information Technologies | | | | | | |
| 11 - Salaries | | | | | | |
| 002-8700-110100 | Regular Salaries | 529,129 | 641,064 | 285,188 | 641,064 | 789,311 |
| 11 - Salaries Totals: | | 529,129 | 641,064 | 285,188 | 641,064 | 789,311 |
| 12 - Benefits | | | | | | |
| 002-8700-121000 | Payroll Taxes | 40,387 | 47,652 | 21,396 | 47,652 | 59,799 |
| 002-8700-122000 | Retirement | 122,383 | 144,051 | 66,215 | 144,051 | 172,959 |
| 002-8700-123000 | Health Insurance | 57,434 | 72,404 | 33,913 | 72,404 | 85,604 |
| 002-8700-123100 | Life Insurance | 413 | 472 | 251 | 472 | 565 |
| 002-8700-124000 | Workers' Compensation | 566 | 553 | 336 | 553 | 869 |
| 002-8700-126000 | Car Allowance | 2,600 | 2,600 | 1,300 | 2,600 | 2,600 |
| 12 - Benefits Totals: | | 223,783 | 267,732 | 123,411 | 267,732 | 322,396 |
| 32 - Professional Services | | | | | | |
| 002-8700-320500 | Professional Services | 12,415 | 6,000 | 0 | 6,000 | 6,000 |
| 32 - Professional Services Totals: | | 12,415 | 6,000 | 0 | 6,000 | 6,000 |
| 41 - Utilities Services | | | | | | |
| 002-8700-415200 | Telephone-Mobile Phone | 7,484 | 7,891 | 4,328 | 8,195 | 8,375 |
| 41 - Utilities Services Totals: | | 7,484 | 7,891 | 4,328 | 8,195 | 8,375 |
| 43 - Repair and Maintenance | | | | | | |
| 002-8700-431200 | Office Maintenance-Computer | 14,116 | 25,000 | 3,089 | 25,000 | 25,000 |
| 002-8700-431300 | Computer Maintenance-Annual Cor | 434,251 | 621,205 | 270,173 | 621,205 | 899,395 |
| 002-8700-431500 | Office Maintenance-WiFi Netwrk | 0 | 1,000 | 0 | 1,000 | 0 |
| 002-8700-432400 | Communications Maintenance | 1,521 | 7,500 | 601 | 7,500 | 7,500 |
| 002-8700-432700 | Communications Maint.-Annual Co | 56,059 | 67,000 | 20,710 | 67,000 | 67,400 |
| 43 - Repair and Maintenance Totals: | | 505,946 | 721,705 | 294,572 | 721,705 | 999,295 |
| 61 - General Supplies | | | | | | |
| 002-8700-612000 | Postage | 85 | 100 | 23 | 100 | 100 |
| 002-8700-613000 | Operating Supplies | 1,288 | 1,500 | 523 | 1,500 | 2,000 |
| 002-8700-616000 | Uniforms | 0 | 0 | 0 | 0 | 779 |
| 002-8700-618000 | Minor Tools and Equipment | 759 | 1,500 | 0 | 1,500 | 2,000 |
| 61 - General Supplies Totals: | | 2,132 | 3,100 | 547 | 3,100 | 4,879 |
| 62 - Energy and Fuel | | | | | | |
| 002-8700-621000 | Gasoline | 1,462 | 2,400 | 592 | 2,400 | 3,000 |
| 62 - Energy and Fuel Totals: | | 1,462 | 2,400 | 592 | 2,400 | 3,000 |
| 66 - Education | | | | | | |
| 002-8700-661000 | Seminar Tuition | 7,102 | 9,100 | 2,488 | 9,100 | 10,000 |
| 002-8700-665000 | Travel and Lodging | 6,872 | 5,300 | 1,250 | 5,300 | 6,000 |
| 002-8700-665500 | Meals | 176 | 500 | 126 | 500 | 500 |
| 002-8700-666000 | Dues | 337 | 500 | 105 | 500 | 500 |
| 66 - Education Totals: | | 14,487 | 15,400 | 3,970 | 15,400 | 17,000 |
| 87 - Information Technologies Totals: | | 1,296,838 | 1,665,292 | 712,607 | 1,665,596 | 2,150,255 |
| 002 - UTILITY Totals: | | 1,296,838 | 1,665,292 | 712,607 | 1,665,596 | 2,150,255 |

**THE CITY OF SEGUIN
2025/2026 ANNUAL BUDGET**

**UTILITY FUND - 002
CITY ATTORNEY - 8900**

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: | 23/24 | 24/25 | 25/26 |
|----------------------------------|-------|-------|-------|
| City Attorney* | 1 | 1 | 1 |
| Real Estate Manager** | 1 | 1 | 1 |
| Legal Administrative Assistant** | 1 | 1 | 1 |
| | -- | -- | -- |
| | 3 | 3 | 3 |
| Legal Intern* | 0 | 0 | 1 |

* 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 a Legal Intern funded mid-year.



It's real.

2025-26 Budget - City Attorney

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------|---------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 89 - City Attorney | | | | | | |
| 11 - Salaries | | | | | | |
| 002-8900-110100 | Regular Salaries | 208,478 | 230,713 | 104,423 | 230,713 | 266,171 |
| 11 - Salaries Totals: | | 208,478 | 230,713 | 104,423 | 230,713 | 266,171 |
| 12 - Benefits | | | | | | |
| 002-8900-121000 | Payroll Taxes | 15,507 | 16,565 | 7,188 | 16,565 | 18,995 |
| 002-8900-122000 | Retirement | 47,779 | 52,741 | 23,984 | 52,741 | 58,531 |
| 002-8900-123000 | Health Insurance | 13,785 | 17,562 | 8,027 | 17,562 | 19,428 |
| 002-8900-123100 | Life Insurance | 92 | 110 | 55 | 110 | 122 |
| 002-8900-124000 | Workers' Compensation | 228 | 235 | 125 | 235 | 262 |
| 12 - Benefits Totals: | | 77,391 | 87,213 | 39,379 | 87,213 | 97,339 |
| 32 - Professional Services | | | | | | |
| 002-8900-320500 | Professional Services | 372 | 0 | 384 | 40,000 | 0 |
| 002-8900-321500 | Attorney Fees | 26,773 | 40,000 | 18,716 | 40,000 | 40,000 |
| 32 - Professional Services Totals: | | 27,145 | 40,000 | 19,101 | 80,000 | 40,000 |
| 41 - Utilities Services | | | | | | |
| 002-8900-415200 | Telephone-Mobile Phone | 1,386 | 570 | 633 | 1,255 | 1,250 |
| 41 - Utilities Services Totals: | | 1,386 | 570 | 633 | 1,255 | 1,250 |
| 61 - General Supplies | | | | | | |
| 002-8900-611000 | Office Supplies | 1,357 | 900 | 842 | 900 | 900 |
| 002-8900-612000 | Postage | 202 | 450 | 6 | 200 | 450 |
| 002-8900-618000 | Minor Tools and Equipment | 712 | 0 | 0 | 0 | 850 |
| 61 - General Supplies Totals: | | 2,271 | 1,350 | 848 | 1,100 | 2,200 |
| 66 - Education | | | | | | |
| 002-8900-661000 | Seminar Tuition | 709 | 1,300 | 168 | 1,300 | 1,300 |
| 002-8900-665000 | Travel and Lodging | 232 | 1,000 | 527 | 1,000 | 1,500 |
| 002-8900-665500 | Meals | 0 | 200 | 0 | 100 | 200 |
| 002-8900-666000 | Dues | 459 | 1,000 | 234 | 1,000 | 1,000 |
| 002-8900-667000 | Subscriptions | 354 | 800 | 196 | 800 | 800 |
| 66 - Education Totals: | | 1,754 | 4,300 | 1,124 | 4,200 | 4,800 |
| 89 - City Attorney Totals: | | 318,425 | 364,146 | 165,508 | 404,481 | 411,759 |
| 002 - UTILITY Totals: | | 318,425 | 364,146 | 165,508 | 404,481 | 411,759 |

BUDGET SUMMARY

This budget includes the following:

1. An increase in Indirect Cost Allocation of \$499,709.



It's real.

2025-26 Budget - Non-Departmental

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------|-------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 002 - UTILITY | | | | | | |
| 90 - Non Departmental | | | | | | |
| 32 - Professional Services | | | | | | |
| 002-9000-320900 | Preventive Medical | 2,092 | 2,800 | 0 | 4,000 | 2,800 |
| 32 - Professional Services Totals: | | 2,092 | 2,800 | 0 | 4,000 | 2,800 |
| 41 - Utilities Services | | | | | | |
| 002-9000-411000 | Electric | 23,171 | 27,800 | 11,322 | 25,000 | 28,560 |
| 002-9000-412000 | Water | 2,975 | 3,700 | 1,451 | 3,200 | 3,360 |
| 002-9000-413000 | Sewer | 3,443 | 4,300 | 1,674 | 3,600 | 3,800 |
| 002-9000-414000 | Gas-Centerpoint | 861 | 900 | 415 | 900 | 950 |
| 002-9000-415000 | Telephone Service | 27,467 | 29,000 | 15,425 | 32,500 | 32,500 |
| 41 - Utilities Services Totals: | | 57,918 | 65,700 | 30,286 | 65,200 | 69,170 |
| 44 - Rental | | | | | | |
| 002-9000-441500 | Office Equipment Rental | 10,750 | 13,100 | 5,414 | 10,725 | 11,000 |
| 44 - Rental Totals: | | 10,750 | 13,100 | 5,414 | 10,725 | 11,000 |
| 52 - Insurance | | | | | | |
| 002-9000-521000 | Building/Auto Liability | 328,521 | 471,000 | 437,131 | 471,000 | 495,000 |
| 002-9000-524000 | Unemployment Insurance | (17) | 3,000 | 0 | 3,000 | 3,000 |
| 52 - Insurance Totals: | | 328,504 | 474,000 | 437,131 | 474,000 | 498,000 |
| 61 - General Supplies | | | | | | |
| 002-9000-614100 | City Hall Operating Supplies | 2,571 | 3,000 | 3,043 | 3,500 | 3,000 |
| 002-9000-614200 | Records Management Supplies | 0 | 1,250 | 0 | 0 | 1,250 |
| 61 - General Supplies Totals: | | 2,571 | 4,250 | 3,043 | 3,500 | 4,250 |
| 62 - Energy and Fuel | | | | | | |
| 002-9000-621000 | Gasoline | 120 | 500 | 31 | 350 | 500 |
| 62 - Energy and Fuel Totals: | | 120 | 500 | 31 | 350 | 500 |
| 65 - Miscellaneous | | | | | | |
| 002-9000-651100 | Credit Card Service Fees | 619,891 | 600,000 | 225,103 | 600,000 | 600,000 |
| 002-9000-651500 | Cash Over/Short | 571 | 0 | (226) | 0 | 0 |
| 002-9000-659100 | Bad Debt Expense | 141,418 | 150,000 | 0 | 150,000 | 150,000 |
| 002-9000-659200 | Indirect Cost Allocation | 7,888,740 | 6,500,291 | 3,250,146 | 6,500,291 | 7,000,000 |
| 65 - Miscellaneous Totals: | | 8,650,619 | 7,250,291 | 3,475,022 | 7,250,291 | 7,750,000 |
| 67 - Public Relations | | | | | | |
| 002-9000-671000 | Public Relations | 10,500 | 0 | 1,500 | 1,500 | 1,500 |
| 67 - Public Relations Totals: | | 10,500 | 0 | 1,500 | 1,500 | 1,500 |
| 82 - Intragvrnmntl. Transfers | | | | | | |
| 002-9000-822200 | Transfers to Utility I&S Fund | 6,278,101 | 8,366,285 | 3,139,050 | 8,366,285 | 5,689,261 |
| 002-9000-822300 | Utility Capital Projects | 7,269,832 | 6,011,961 | 5,083,383 | 6,011,961 | 3,933,980 |
| 002-9000-822600 | Transfers to Reserve Fund | 1,900,000 | 1,900,000 | 0 | 1,900,000 | 0 |
| 82 - Intragvrnmntl. Transfers Totals: | | 15,447,933 | 16,278,246 | 8,222,433 | 16,278,246 | 9,623,241 |
| 98 - Depreciation | | | | | | |
| 002-9000-989000 | Non-Departmental | 559,666 | 0 | 0 | 0 | 0 |
| 98 - Depreciation Totals: | | 559,666 | 0 | 0 | 0 | 0 |
| 90 - Non Departmental Totals: | | 25,070,674 | 24,088,887 | 12,174,861 | 24,087,812 | 17,960,461 |
| 98 - Use of Fund Balance | | | | | | |

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------|-------------------|--------------------|--------------------|---------------------|--------------------|
| 96 - Use of Retained Earnings | | | | | |
| 002-9800-960000 Use of Retained Earnings | 0 | (7,122,058) | 0 | (7,122,058) | (1,952,145) |
| 96 - Use of Retained Earnings Totals: | 0 | (7,122,058) | 0 | (7,122,058) | (1,952,145) |
| 98 - Use of Fund Balance Totals: | 0 | (7,122,058) | 0 | (7,122,058) | (1,952,145) |
| 002 - UTILITY Totals: | 25,070,674 | 16,966,829 | 12,174,861 | 16,965,754 | 16,008,316 |

UTILITY

FUND

CAPITAL

PROJECTS

FY2026-2030 Utilities Capital Equipment

| Fiscal Year | Area | Equipment | Estimated Cost | Approved Funding | Funding Source |
|-------------|----------------|------------------------------------------------|----------------|------------------|----------------|
| 2026 | Electric | 1/2 ton 4x4 Pick Up Truck | \$60,000 | \$60,000 | FY26 |
| | Electric | 26' Cargo Trailer | \$50,000 | \$50,000 | FY26 |
| | Electric | 4-Drum Rope Rig | \$230,000 | \$230,000 | FY26 |
| | Electric | 3/4 ton crew cab 4x4 Pick Up Truck Replacement | \$75,000 | \$75,000 | FY26 |
| | W/WW Main. | 12 yd Tandem Dump Truck Replacement | \$200,000 | \$200,000 | FY26 |
| | W/WW Main. | 12 yd Tandem Dump Truck (new crew) | \$200,000 | \$200,000 | FY26 |
| | W/WW Main. | F750 Crew Truck | \$250,000 | \$250,000 | FY26 |
| | W/WW Main. | 6' x 14' Enclosed Trailer | \$12,000 | \$12,000 | FY26 |
| | W/WW Main. | F750 Crew Truck | \$250,000 | \$250,000 | FY26 |
| | W/WW Main. | F750 Crew Truck (new crew) | \$250,000 | \$250,000 | FY26 |
| | W/WW Main. | Skid Steer (new crew) | \$110,000 | \$110,000 | FY26 |
| | IT | Annual staff computer/iPad refresh | \$18,097 | \$18,097 | FY26 |
| | IT | Security Camera Upgrades | \$60,125 | \$60,125 | FY26 |
| | CP/Engineering | Replace mid-size SUV | \$48,000 | \$24,000 | FY26 |
| | | | | \$24,000 | GFCP FY26 |
| | Various | Enterprise Leases | \$10,330 | \$10,330 | FY26 |
| TOTAL | | | \$1,823,552 | \$1,823,552 | |
| 2027 | Electric | Bucket Truck | \$275,000 | | |
| | Electric | Distribution Material Trailer | \$45,000 | | |
| | Electric | 1/2 ton 4x4 Pick Up Truck (2) | \$120,000 | | |
| | W/WW Main. | Generators for Lift Stations (3) | \$225,000 | | |
| | W/WW Main. | 12 yd Tandem Dump Truck Replacement | \$200,000 | | |
| | W/WW Main. | F250 Utility Bed Service Truck (new position) | \$125,000 | | |
| | W/WW Main. | Vactor Truck (Yr 2 of 3 Lease) | \$94,881 | | |
| | IT | Annual staff computer/iPad refresh | TBD | | |
| | Various | Enterprise Leases | TBD | | |
| TOTAL | | | \$1,084,881 | | |
| 2028 | W/WW Main. | Generators for Lift Stations (3) | \$225,000 | | |
| | W/WW Main. | Vactor Truck (Yr 3 of 3 Lease) | \$95,000 | | |
| | W/WW Main. | TV Van (Yr 2 of 4 Lease) | \$125,000 | | |

FY2026-2030 Utilities Capital Equipment

| Fiscal Year | Area | Equipment | Estimated Cost | Approved Funding | Funding Source |
|------------------------------|------------|------------------------------------|--------------------|------------------|----------------|
| | W/WW Main. | John Deere 75G | \$150,000 | | |
| | IT | Annual staff computer/iPad refresh | TBD | | |
| | Various | Enterprise Leases | TBD | | |
| | | TOTAL | \$595,000 | | |
| 2029 | W/WW Main. | Vactor Truck (Yr 1 of 3 Lease) | \$94,881 | | |
| | W/WW Main. | TV Van (Yr 3 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 | | |
| 2030 | W/WW Main. | Vactor Truck (Yr 2 of 3 Lease) | \$94,881 | | |
| | W/WW Main. | 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 | | |
| 2026-2030 Grand Total | | | \$4,393,195 | | |

**FY2026-2030 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS**

| Fiscal Year | Dept | Project | Projected Cost | Approved/ Recommended Funding | Funding Source |
|--------------------|-------------|----------------------------------------------------------|-----------------------|----------------------------------------------|-----------------------|
| 2026 | Electric | Substation Seguin West T1 | \$209,291 | \$209,291 | WPSF |
| | Electric | Substation Seguin West T3 | \$57,840 | \$57,840 | HRF |
| | Electric | Substation Seguin East T4 | \$20,830 | \$20,830 | HRF |
| | Electric | Substation Seguin East T5 | \$15,807 | \$15,807 | HRF |
| | Electric | Substation Cushman T1 | \$1,500 | \$1,500 | HRF |
| | Electric | Substation Cushman T2 | \$9,300 | \$9,300 | HRF |
| | Electric | Substation Jim Briley | \$832,489 | \$832,489 | Bonds FY26 |
| | Electric | Electric Outage Management | \$400,000 | \$400,000 | Bonds PY |
| | Electric | New Navarro Elementary Electric Distribution | \$750,000 | \$750,000 | Bonds FY26 |
| | CP/Eng | Martindale Road Realignment | \$280,834 | \$280,834 | WPSF |
| | CP/Eng | Rudeloff Road Phase II | \$165,409 | \$165,409 | Bonds PY |
| | CP/Eng | Cordova Road | \$57,840 | \$1,892,300 | Bonds FY26 |
| | CP/Eng | Guadalupe Street (IH10 to UPRR) | \$1,915,302 | \$1,915,302 | Bonds FY26 |
| | CP/Eng | Love's Force Main Relocation | \$250,000 | \$250,000 | Bonds PY |
| | Wastewater | Unity Lift Station Renewal (Construction) | \$6,000,000 | \$6,000,000 | Bonds FY26 |
| | Wastewater | 24-inch Geronimo Creek Interceptor (Engineering) | \$2,000,000 | \$2,000,000 | Bonds FY26 |
| | Wastewater | Repairs to existing wastewater infrastructure | \$500,000 | \$500,000 | FY26 |
| | Wastewater | Local Limits Study | \$250,000 | \$250,000 | FY26 |
| | Wastewater | Lift Station Upgrades and Compliance | \$250,000 | \$250,000 | FY26 |
| | Water/WW | Water/Wastewater Master Plan | \$1,000,000 | \$1,000,000 | Bonds FY26 |
| | Wastewater | Walnut Branch Sewer Phase IV (30"-WB to Library) | \$6,509,249 | \$1,289,476 | UFCP PY |
| | | | | \$2,219,773 | Bonds PY |
| | | | | \$3,000,000 | Bonds FY26 |
| | Water | 1.5MG Elevated Storage Tank (Engineering) | \$2,500,000 | \$2,500,000 | Bonds FY26 |
| | Water | Surface Water / Grount Water Interconnect (Construction) | \$4,000,000 | \$4,000,000 | Bonds FY26 |
| | Water | SH46 Upper Pressure Plane Transmission Line Project S6 | \$5,000,000 | \$5,000,000 | Bonds FY26 |
| | Water | Storage tanks (Painting / Maintenance) Service | \$199,500 | \$199,500 | FY26 |
| | Water | Repairs to existing wastewater infrastructure | \$500,000 | \$500,000 | FY26 |

**FY2026-2030 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS**

| Fiscal Year | Dept | Project | Projected Cost | Approved/ Recommended Funding | Funding Source |
|--------------------|-------------|---------------------------------------------------|-----------------------|----------------------------------------------|-----------------------|
| | Water | West Booster Pump Station Pumping Expansion | \$1,500,000 | \$1,500,000 | Bonds FY26 |
| | Water | Strategic Water Supply Review | \$75,000 | \$75,000 | FY26 |
| | Water | CIP Review and Update | \$100,000 | \$100,000 | FY26 |
| | Facilities | New Duralast Roof @ Water Plant | \$95,000 | \$95,000 | Bonds PY |
| | IT | Fiber Ring Upgrade | \$89,253 | \$89,253 | FY26 |
| | IT | Citywide Access Control Refresh (Yr 1 of 3) | \$49,375 | \$49,375 | FY26 |
| | IT | Technology Infrastructure Refresh | \$21,300 | \$21,300 | FY26 |
| | ED | Small Business Improvement Grants | \$100,000 | \$100,000 | FY26 |
| | Facilities | City Hall Parking Lot Upgrades | \$77,000 | | |
| | Facilities | MEP Prof. Svcs. - CH HVAC | \$175,000 | | |
| | Facilities | City Hall Re-key | \$12,500 | | |
| | Facilities | Replace Carpet in HR Offices | \$17,500 | | |
| | | Water Bonds Total | | \$13,000,000 | |
| | | Wastewater Bonds Total | | \$11,000,000 | |
| | | Water/WW Bonds Total | | \$1,000,000 | |
| | | CP/Engineering Bonds Total | | \$3,807,602 | |
| | | Electric Bonds Total | | \$1,582,489 | |
| | | Total Bonds | | \$30,390,091 | |
| | | UFCP | | \$2,134,428 | |
| | | UFCP PY | | \$1,289,476 | |
| | | WPSF | | \$490,125 | |
| | | HPSF | | \$105,277 | |
| | | Bonds PY | | \$3,130,182 | |
| | | 2026 TOTAL | | \$37,539,579 | |
| 2027 | Electric | Rebuild Austin St. from Walnut to New Braunfels | \$450,000 | | |
| | Electric | Rebuild Guadalupe St. from Court to Nelda | \$450,000 | | |
| | Electric | Rebuild San Antonio St from Guadalupe to Prexy | \$450,000 | | |
| | Electric | Rebuild SW10 from Legget/Jefferson to Nelda | \$450,000 | | |
| | CP/Eng | Drainage Projects SWUR: Walnut Branch PER | \$30,000 | | |
| | Wastewater | 24-inch Geronimo Creek Interceptor (Construction) | \$7,750,000 | | Bonds FY27 |
| | Wastewater | Caterpillar Lift Station & Gravity Main | \$18,000,000 | | Bonds FY27 |
| | Wastewater | Repairs to existing wastewater infrastructure | \$500,000 | | |

**FY2026-2030 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS**

| Fiscal Year | Dept | Project | Projected Cost | Approved/ Recommended Funding | Funding Source |
|--------------------|-------------|----------------------------------------------------------------------------|-----------------------|----------------------------------------------|-----------------------|
| | Wastewater | Lift Station Upgrades and Compliance | \$100,000 | | |
| | Water | Strategic Water Supply Review | \$75,000 | | |
| | Water | CIP Review / Update | \$100,000 | | |
| | Water | 24" SH-46 Western Transmission Main (Construction) | \$28,000,000 | | Bonds FY27 |
| | Water | Storage tanks (Painting / Maintenance) Service | \$199,500 | | |
| | Water | Bowie St. - Pipe Burst to Loop to Camp | \$600,000 | | Bonds FY27 |
| | Water | Infrastrucure Repair | \$500,000 | | |
| | Facilities | Install New HVAC @ City Hall | \$1,000,000 | | Bonds FY27 |
| | IT | GIS Site Analysis/Architecture Review | \$11,000 | | |
| | IT | City Network Switch Refresh | \$275,000 | | |
| | IT | Citywide Access Control Refresh (Yr 2 of 3) | \$147,500 | | |
| | IT | Security Incident Monitoring | \$65,000 | | |
| | IT | Technology Infrastructure Refresh | TBD | | |
| | | Potential Water Bonds Total | \$28,600,000 | | |
| | | Potential Wastewater Bonds Total | \$25,750,000 | | |
| | | Potential Other Bonds Total | \$1,000,000 | | |
| | | Total Bonds | \$55,350,000 | | |
| | | Other Potential Funding | \$3,803,000 | | |
| | | 2027 TOTAL | \$59,153,000 | | |
| 2028 | CP/Eng | Drainage Projects SWUR: Baxter St. and Ireland St. | \$50,000 | | |
| | CP/Eng | Drainage Projects SWUR: Hallmark St. and Walnut St. | \$300,000 | | |
| | CP/Eng | Drainage Projects SWUR: Bauer St. and Ireland St. | \$50,000 | | |
| | CP/Eng | Austin Street (Coliseum) Intersection | \$300,000 | | |
| | CP/Eng | Jefferson Avenue | \$150,000 | | |
| | CP/Eng | Camp Street Drainage | \$620,000 | | Bonds FY28 |
| | CP/Eng | Black Mountain & Burges Street Intersection Impr. | \$100,000 | | |
| | CP/Eng | Fleming Drive & CH Matthies Roadway Impr. | \$727,000 | | Bonds FY28 |
| | CP/Eng | Volunteer Street Roadway & Drainage Impr. | \$884,000 | | Bonds FY28 |
| | CP/Eng | City Roadway Improvements - Krezdorn, East Humphreys, Elm, Erskine, Walnut | \$218,000 | | |

**FY2026-2030 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS**

| Fiscal Year | Dept | Project | Projected Cost | Approved/ Recommended Funding | Funding Source |
|--------------------|-------------|--------------------------------------------------|-----------------------|----------------------------------------------|-----------------------|
| | Wastewater | Hampton Dr. Lift Station Renewal | \$1,000,000 | | Bonds FY28 |
| | Wastewater | Nolan St. Lift Station Renewal | \$1,000,000 | | Bonds FY28 |
| | Wastewater | Repairs to existing wastewater infrastructure | \$500,000 | | |
| | Wastewater | Lift Station Upgrades and Compliance | \$100,000 | | |
| | Wastewater | Friesenhahn Road Lift Station Decommission | \$2,140,630 | | Bonds FY28 |
| | Water | Strategic Water Supply Review | \$75,000 | | |
| | Water | CIP Review / Update | \$100,000 | | |
| | Water | 1.5mg Elevated Storage Tank (Construction) | \$10,000,000 | | Bonds FY28 |
| | Water | SH46 Upper Pressure Plane Trans. Line (S6) | \$24,000,000 | | Bonds FY28 |
| | Water | Storage tanks (Painting / Maintenance) Service | \$199,500 | | |
| | Water | Repairs to existing water infrastructure | \$500,000 | | |
| | IT | IT Strategic Plan | TBD | | |
| | IT | Technology Infrastructure Refresh | TBD | | |
| | | Potential Water Bonds Total | \$34,000,000 | | |
| | | Potential Wastewater Bonds Total | \$4,140,630 | | |
| | | Potential CP/Engineering Bonds Total | \$2,231,000 | | |
| | | Total Bonds | \$40,371,630 | | |
| | | Other Potential Funding | \$2,642,500 | | |
| | | 2028 TOTAL | \$43,014,130 | | |
| 2029 | CP/Eng | Strempel Road Extension | \$1,900,000 | | Bonds FY29 |
| | CP/Eng | Martindale Rd. Expansion | \$1,650,000 | | Bonds FY29 |
| | CP/Eng | SH46 and US90 Sidewalks and SUP (AAMPO TA Grant) | \$200,000 | | |
| | CP/Eng | Drainage Projects SWUR: Chapman St. | \$100,000 | | |
| | Wastewater | Repairs to existing wastewater infrastructure | \$500,000 | | |
| | Wastewater | Lift Station Upgrades and Compliance | \$100,000 | | |
| | Water | Strategic Water Supply Review | \$75,000 | | |
| | Water | CIP Review / Update | \$100,000 | | |
| | Water | West Booster Station Expansion Project S8 | \$250,000 | | |
| | Water | Storage tanks (Painting / Maintenance) Service | \$199,500 | | |

**FY2026-2030 UTILITY FUND
CAPITAL IMPROVEMENT PROJECTS**

| Fiscal Year | Dept | Project | Projected Cost | Approved/ Recommended Funding | Funding Source |
|--------------------|-------------|----------------------------------------------------------------------------------|-----------------------|----------------------------------------------|-----------------------|
| | water | Repairs to existing water infrastructure | \$500,000 | | |
| | IT | Technology Infrastructure Refresh | TBD | | |
| | | Potential CP/Engineering Bonds Total | \$3,550,000 | | |
| | | Potential Other Funding Total | \$2,024,500 | | |
| | | 2029 TOTAL | \$5,574,500 | | |
| 3030 | CP/Eng | Jefferson Avenue | \$1,530,000 | | Bonds FY30 |
| | CP/Eng | San Antonio Street Impr. (Guadalupe St to Prexy) | \$1,105,000 | | Bonds FY30 |
| | CP/Eng | Drainage Projects-Friesenhahn Road | \$300,000 | | |
| | CP/Eng | South Guadalupe St. Improvements-including Guadalupe & Court Street Intersection | \$1,326,000 | | Bonds FY30 |
| | CP/Eng | Heideke, Mountain and Olive Street Intersections | \$150,000 | | |
| | CP/Eng | Gloria Road Drainage & Roadway Improvements | \$70,000 | | |
| | Wastewater | Repairs to existing wastewater infrastructure | \$500,000 | | |
| | Wastewater | Lift Station Upgrades and Compliance | \$100,000 | | |
| | Water | Strategic Water Supply Review | \$75,000 | | |
| | Water | CIP Review / Update | \$100,000 | | |
| | Water | West Booster Station Expansion Project S8 | \$500,000 | | |
| | Water | 16 - inch Guadalupe Street Water Line (Engineering/Land) | \$1,000,000 | | Bonds FY30 |
| | Water | Storage tanks (Painting / Maintenance) Service | \$199,500 | | |
| | water | Repairs to existing water infrastructure | \$500,000 | | |
| | Facilities | UOC - Seal & Stripe Parking Lot | \$30,000 | | |
| | IT | Technology Infrastructure Refresh | TBD | | |
| | | Potential CP/Engineering Bonds Total | \$3,961,000 | | |
| | | Potential Water Bonds Total | \$1,000,000 | | |
| | | Total Bonds | \$4,961,000 | | |
| | | Potential Other Funding Total | \$2,524,500 | | |
| | | 2030 TOTAL | \$7,485,500 | | |



It's real.

2025-26 Budget - Utility Fund Cap. Proj. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 038 - UTILITY CAPITAL PROJECTS | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 038-361000 | Pooled Cash Interest Earnings | 99 | 50 | 204 | 210 | 50 |
| 038-361002 | Investment Pools Interest Earnings | 860,508 | 400,000 | 428,754 | 740,000 | 500,000 |
| 038-361088 | Pure & Gentle Soap Prod. | 35,566 | 17,440 | 11,257 | 17,440 | 995 |
| Interest Revenues Totals: | | 896,174 | 417,490 | 440,216 | 757,650 | 501,045 |
| Miscellaneous Revenues | | | | | | |
| 038-362030 | Miscellaneous Revenues | 9,769 | 0 | 12,714 | 12,724 | 0 |
| Miscellaneous Revenues Totals: | | 9,769 | 0 | 12,714 | 12,724 | 0 |
| Intragovernmental Trnsfrs | | | | | | |
| 038-391020 | Transfers from Utility Fund | 7,269,832 | 6,011,961 | 5,083,383 | 6,011,961 | 3,933,980 |
| Intragovernmental Trnsfrs Totals: | | 7,269,832 | 6,011,961 | 5,083,383 | 6,011,961 | 3,933,980 |
| Sale of Fixed Assets | | | | | | |
| 038-392020 | Sale of Equipment | 171,198 | 0 | 10,834 | 21,759 | 0 |
| Sale of Fixed Assets Totals: | | 171,198 | 0 | 10,834 | 21,759 | 0 |
| Revenue Totals: | | 8,346,972 | 6,429,451 | 5,547,147 | 6,804,094 | 4,435,025 |
| UTILITY CAPITAL PROJECTS Totals: | | 8,346,972 | 6,429,451 | 5,547,147 | 6,804,094 | 4,435,025 |



It's real.

2025-26 Budget - Utility Fund Cap. Proj. Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------|----------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 038 - UTILITY CAPITAL PROJECTS | | | | | | |
| 90 - Non Departmental | | | | | | |
| 32 - Professional Services | | | | | | |
| 038-9000-320500 | Professional Services | 85,873 | 50,000 | 8,065 | 16,483 | 425,000 |
| 32 - Professional Services Totals: | | 85,873 | 50,000 | 8,065 | 16,483 | 425,000 |
| 44 - Rental | | | | | | |
| 038-9000-444000 | Fleet Leases | 52,501 | 27,135 | 28,656 | 57,365 | 10,330 |
| 44 - Rental Totals: | | 52,501 | 27,135 | 28,656 | 57,365 | 10,330 |
| 65 - Miscellaneous | | | | | | |
| 038-9000-651700 | Protect It Program | 3,489 | 0 | 30,824 | 50,275 | 0 |
| 038-9000-653000 | Employee Relocation Program | 18,000 | 0 | 7,500 | 9,467 | 0 |
| 038-9000-656300 | Small Business Grant Program | 226,273 | 220,000 | 46,635 | 200,910 | 100,000 |
| 038-9000-656500 | Housing Initiatives | 0 | 25,000 | 0 | 0 | 0 |
| 65 - Miscellaneous Totals: | | 247,762 | 245,000 | 84,959 | 260,652 | 100,000 |
| 70 - Capital Outlay | | | | | | |
| 038-9000-702000 | Buildings | 270,713 | 100,000 | 53,670 | 83,816 | 0 |
| 038-9000-702500 | Improvements to Buildings | 36,138 | 119,525 | 5,905 | 184,886 | 49,375 |
| 038-9000-703000 | Improvements Other Than Building | 330,420 | 3,536,800 | 326,328 | 588,217 | 1,598,878 |
| 038-9000-706100 | Machine & Equipment - Office | 112,164 | 352,125 | 448,272 | 570,100 | 39,397 |
| 038-9000-706200 | Machine & Equipment - Heavy Equ | (8,064) | 178,000 | 159,650 | 159,650 | 230,000 |
| 038-9000-706500 | Machine & Equipment - Small Equi | 48,089 | 40,000 | 88,397 | 88,397 | 172,000 |
| 038-9000-707100 | Transportation-Vehicles | 111,055 | 1,502,500 | 1,273,050 | 1,482,042 | 1,309,000 |
| 70 - Capital Outlay Totals: | | 900,516 | 5,828,950 | 2,355,271 | 3,157,108 | 3,398,650 |
| 93 - Capital Lease Principal | | | | | | |
| 038-9000-930000 | Capital Lease Principal | 69,061 | 125,107 | 117,806 | 117,806 | 0 |
| 93 - Capital Lease Principal Totals: | | 69,061 | 125,107 | 117,806 | 117,806 | 0 |
| 94 - Capital Lease Interest | | | | | | |
| 038-9000-940000 | Capital Lease Interest | 25,820 | 45,769 | 53,069 | 53,069 | 0 |
| 94 - Capital Lease Interest Totals: | | 25,820 | 45,769 | 53,069 | 53,069 | 0 |
| 90 - Non Departmental Totals: | | 1,381,532 | 6,321,961 | 2,647,826 | 3,662,483 | 3,933,980 |
| 98 - Use of Fund Balance | | | | | | |
| 96 - Use of Retained Earnings | | | | | | |
| 038-9800-960000 | Use of Retained Earnings | 0 | (80,000) | 0 | 0 | 0 |
| 96 - Use of Retained Earnings Totals: | | 0 | (80,000) | 0 | 0 | 0 |
| 98 - Use of Fund Balance Totals: | | 0 | (80,000) | 0 | 0 | 0 |
| 038 - UTILITY CAPITAL PROJECTS Totals: | | 1,381,532 | 6,241,961 | 2,647,826 | 3,662,483 | 3,933,980 |

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: | 23/24 | 24/25 | 25/26 |
|--------------------------------------|-------|-------|-------|
| Events Complex/Special Events Coord. | 1 | 1 | 1 |
| | -- | -- | -- |
| | 1 | 1 | 1 |



It's real.

2025-26 Budget - Coliseum Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 007 - COLISEUM | | | | | | |
| Revenue | | | | | | |
| Culture and Recreation | | | | | | |
| 007-347007 | Auditorium Rental Fees | 85,960 | 90,000 | 53,900 | 100,000 | 110,000 |
| 007-347009 | Concession Income | 3,359 | 0 | 0 | 0 | 0 |
| Culture and Recreation Totals: | | 89,319 | 90,000 | 53,900 | 100,000 | 110,000 |
| Interest Revenues | | | | | | |
| 007-361000 | Pooled Cash Interest Earnings | 327 | 100 | 142 | 200 | 100 |
| 007-361002 | Investment Pools Interest Earnings | 19,643 | 12,000 | 9,273 | 17,500 | 12,000 |
| Interest Revenues Totals: | | 19,970 | 12,100 | 9,415 | 17,700 | 12,100 |
| Miscellaneous Revenues | | | | | | |
| 007-362030 | Miscellaneous Revenues | 58,756 | 0 | 296 | 296 | 0 |
| 007-362092 | Credit Card Service Fees | 1,387 | 1,000 | 368 | 1,000 | 1,000 |
| Miscellaneous Revenues Totals: | | 60,143 | 1,000 | 664 | 1,296 | 1,000 |
| Intragovernmental Trnsfrs | | | | | | |
| 007-391060 | Transfers from Occupancy Tax Fund | 275,500 | 275,500 | 206,625 | 275,500 | 290,000 |
| Intragovernmental Trnsfrs Totals: | | 275,500 | 275,500 | 206,625 | 275,500 | 290,000 |
| Revenue Totals: | | 444,933 | 378,600 | 270,604 | 394,496 | 413,100 |
| COLISEUM Totals: | | 444,933 | 378,600 | 270,604 | 394,496 | 413,100 |



It's real.

2025-26 Budget - Coliseum Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|----------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 007 - COLISEUM | | | | | | |
| 15 - Coliseum | | | | | | |
| 11 - Salaries | | | | | | |
| 007-1500-110100 | Regular Salaries | 55,457 | 59,544 | 28,891 | 59,544 | 61,764 |
| 007-1500-112000 | Overtime/On Call | 729 | 2,500 | 79 | 79 | 0 |
| 11 - Salaries Totals: | | 56,185 | 62,044 | 28,970 | 59,623 | 61,764 |
| 12 - Benefits | | | | | | |
| 007-1500-121000 | Payroll Taxes | 4,251 | 4,555 | 2,186 | 4,555 | 4,725 |
| 007-1500-122000 | Retirement | 13,017 | 13,612 | 6,716 | 13,612 | 13,582 |
| 007-1500-123000 | Health Insurance | 8,370 | 9,039 | 4,116 | 9,039 | 9,040 |
| 007-1500-123100 | Life Insurance | 63 | 63 | 31 | 63 | 63 |
| 007-1500-124000 | Workers' Compensation | 61 | 59 | 29 | 59 | 61 |
| 12 - Benefits Totals: | | 25,762 | 27,328 | 13,078 | 27,328 | 27,471 |
| 41 - Utilities Services | | | | | | |
| 007-1500-411000 | Electric | 45,612 | 50,000 | 18,793 | 48,000 | 54,550 |
| 007-1500-412000 | Water | 7,026 | 8,000 | 4,244 | 9,500 | 10,000 |
| 007-1500-413000 | Sewer | 1,695 | 2,250 | 1,105 | 2,250 | 2,800 |
| 007-1500-414000 | Gas-Centerpoint | 3,485 | 4,400 | 2,535 | 3,400 | 4,800 |
| 007-1500-415200 | Telephone-Mobile Phone | 900 | 900 | 450 | 900 | 901 |
| 41 - Utilities Services Totals: | | 58,718 | 65,550 | 27,128 | 64,050 | 73,051 |
| 42 - Cleaning | | | | | | |
| 007-1500-421000 | Janitorial Services | 43,000 | 43,000 | 21,500 | 43,000 | 43,000 |
| 42 - Cleaning Totals: | | 43,000 | 43,000 | 21,500 | 43,000 | 43,000 |
| 43 - Repair and Maintenance | | | | | | |
| 007-1500-433000 | Buildings Maintenance | 32,808 | 40,000 | 10,388 | 40,000 | 45,000 |
| 007-1500-433100 | Building Maintenance-Annual Cont | 9,901 | 15,000 | 6,586 | 15,000 | 17,000 |
| 43 - Repair and Maintenance Totals: | | 42,710 | 55,000 | 16,974 | 55,000 | 62,000 |
| 44 - Rental | | | | | | |
| 007-1500-441500 | Office Equipment Rental | 1,306 | 1,000 | 471 | 1,000 | 1,000 |
| 44 - Rental Totals: | | 1,306 | 1,000 | 471 | 1,000 | 1,000 |
| 61 - General Supplies | | | | | | |
| 007-1500-612000 | Postage | 3 | 50 | 2 | 50 | 50 |
| 007-1500-613000 | Operating Supplies | 17,497 | 25,000 | 5,192 | 25,000 | 30,000 |
| 007-1500-618000 | Minor Tools and Equipment | 13,665 | 15,000 | 0 | 15,000 | 20,000 |
| 61 - General Supplies Totals: | | 31,165 | 40,050 | 5,194 | 40,050 | 50,050 |
| 65 - Miscellaneous | | | | | | |
| 007-1500-651100 | Credit Card Service Fees | 3,824 | 4,000 | 1,149 | 4,000 | 4,000 |
| 65 - Miscellaneous Totals: | | 3,824 | 4,000 | 1,149 | 4,000 | 4,000 |
| 66 - Education | | | | | | |
| 007-1500-661000 | Seminar Tuition | 850 | 500 | 0 | 500 | 500 |
| 007-1500-665000 | Travel and Lodging | 820 | 1,000 | 0 | 1,000 | 1,000 |
| 007-1500-665500 | Meals | 105 | 300 | 0 | 300 | 300 |
| 66 - Education Totals: | | 1,775 | 1,800 | 0 | 1,800 | 1,800 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------|----------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 67 - Public Relations | | | | | | |
| 007-1500-671000 | Public Relations | 544 | 2,000 | 518 | 2,000 | 2,000 |
| 67 - Public Relations Totals: | | 544 | 2,000 | 518 | 2,000 | 2,000 |
| 70 - Capital Outlay | | | | | | |
| 007-1500-702500 | Improvements to Buildings | 18,113 | 80,000 | 0 | 80,000 | 100,000 |
| 007-1500-706500 | Machine & Equipment - Small Equi | 99,472 | 20,000 | 0 | 20,000 | 0 |
| 70 - Capital Outlay Totals: | | 117,586 | 100,000 | 0 | 100,000 | 100,000 |
| 15 - Coliseum Totals: | | 382,575 | 401,772 | 114,981 | 397,851 | 426,135 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 007-9800-970000 | Use of Fund Balance | 0 | (80,000) | 0 | (3,355) | (13,035) |
| 97 - Use of Fund Balance Totals: | | 0 | (80,000) | 0 | (3,355) | (13,035) |
| 98 - Use of Fund Balance Totals: | | 0 | (80,000) | 0 | (3,355) | (13,035) |
| 007 - COLISEUM Totals: | | 382,575 | 321,772 | 114,981 | 394,496 | 413,100 |

AQUATICS

FUND

**THE CITY OF SEGUIN
2025/26 ANNUAL BUDGET**

**AQUATIC OPERATING FUND - 008
AQUATIC - 8800**

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: | 23/24 | 24/25 | 25/26 |
|-----------------------|-------|-------|-------|
| Temporary/Seasonal: | | | |
| Pool Manager | 1 | 1 | 1 |
| Lifeguard Instructors | 12 | 12 | 12 |
| Cashiers | 2 | 2 | 2 |
| | -- | -- | -- |
| | 15 | 15 | 15 |



It's real.

2025-26 Budget - Aquatics Center Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 008 - AQUATIC CENTER | | | | | | |
| Revenue | | | | | | |
| Culture and Recreation | | | | | | |
| 008-347003 | Gate Admissions | 59,340 | 65,000 | 675 | 65,000 | 60,000 |
| 008-347004 | Concession Receipts | 14,826 | 20,000 | 0 | 20,000 | 15,000 |
| 008-347005 | Swimming Lessons/Act. | 1,980 | 2,000 | 0 | 2,000 | 2,000 |
| 008-347006 | Group Functions | 21,850 | 25,000 | 6,000 | 25,000 | 20,000 |
| 008-347008 | Day Camp Admissions | 5,000 | 5,000 | 0 | 5,000 | 5,000 |
| 008-347023 | Wavepool Merchandise Sales | 485 | 3,000 | 0 | 3,000 | 2,000 |
| Culture and Recreation Totals: | | 103,482 | 120,000 | 6,675 | 120,000 | 104,000 |
| Interest Revenues | | | | | | |
| 008-361000 | Pooled Cash Interest Earnings | 29 | 0 | 8 | 20 | 0 |
| 008-361002 | Investment Pools Interest Earnings | 246 | 100 | 70 | 85 | 50 |
| Interest Revenues Totals: | | 274 | 100 | 78 | 105 | 50 |
| Miscellaneous Revenues | | | | | | |
| 008-362030 | Miscellaneous Revenues | 157 | 0 | 139 | 708 | 0 |
| Miscellaneous Revenues Totals: | | 157 | 0 | 139 | 708 | 0 |
| Intragovernmental Trnsfrs | | | | | | |
| 008-391010 | Transfers from General Fund | 48,000 | 69,443 | 0 | 69,443 | 77,884 |
| Intragovernmental Trnsfrs Totals: | | 48,000 | 69,443 | 0 | 69,443 | 77,884 |
| Revenue Totals: | | 151,913 | 189,543 | 6,892 | 190,256 | 181,934 |
| AQUATIC CENTER Totals: | | 151,913 | 189,543 | 6,892 | 190,256 | 181,934 |



It's real.

2025-26 Budget - Aquatics Center Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|---------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 008 - AQUATIC CENTER | | | | | | |
| 88 - Aquatic Center | | | | | | |
| 11 - Salaries | | | | | | |
| 008-8800-110100 | Regular Salaries | 75,495 | 86,150 | 0 | 86,150 | 79,500 |
| 11 - Salaries Totals: | | 75,495 | 86,150 | 0 | 86,150 | 79,500 |
| 12 - Benefits | | | | | | |
| 008-8800-121000 | Payroll Taxes | 5,776 | 6,590 | 0 | 6,590 | 6,082 |
| 008-8800-124000 | Workers' Compensation | 783 | 653 | 0 | 653 | 653 |
| 12 - Benefits Totals: | | 6,558 | 7,243 | 0 | 7,243 | 6,734 |
| 32 - Professional Services | | | | | | |
| 008-8800-320500 | Professional Services | 2,522 | 3,000 | 943 | 5,000 | 5,000 |
| 32 - Professional Services Totals: | | 2,522 | 3,000 | 943 | 5,000 | 5,000 |
| 41 - Utilities Services | | | | | | |
| 008-8800-411000 | Electric | 11,005 | 12,900 | 1,282 | 12,900 | 13,900 |
| 008-8800-412000 | Water | 5,879 | 7,000 | 359 | 6,000 | 6,300 |
| 008-8800-413000 | Sewer | 4,912 | 4,750 | 416 | 4,750 | 5,000 |
| 41 - Utilities Services Totals: | | 21,795 | 24,650 | 2,057 | 23,650 | 25,200 |
| 43 - Repair and Maintenance | | | | | | |
| 008-8800-432500 | V&E Maint.-Pumps & Motors | 1,814 | 3,000 | 0 | 3,000 | 3,000 |
| 008-8800-433000 | Buildings Maintenance | 4,887 | 5,000 | 5,800 | 9,000 | 10,000 |
| 43 - Repair and Maintenance Totals: | | 6,702 | 8,000 | 5,800 | 12,000 | 13,000 |
| 52 - Insurance | | | | | | |
| 008-8800-521000 | Building/Auto Liability | 1,800 | 0 | 0 | 0 | 0 |
| 52 - Insurance Totals: | | 1,800 | 0 | 0 | 0 | 0 |
| 61 - General Supplies | | | | | | |
| 008-8800-613000 | Operating Supplies | 8,387 | 10,000 | 2,120 | 10,000 | 10,000 |
| 008-8800-613300 | Chemicals | 14,915 | 28,000 | 0 | 22,000 | 24,000 |
| 008-8800-616000 | Uniforms | 2,043 | 3,500 | 1,997 | 3,500 | 3,500 |
| 008-8800-616500 | Concession Supplies | 9,053 | 15,000 | 162 | 15,000 | 12,000 |
| 008-8800-616700 | Wavepool Merchandise | 0 | 2,000 | 44 | 2,000 | 1,000 |
| 61 - General Supplies Totals: | | 34,398 | 58,500 | 4,323 | 52,500 | 50,500 |
| 65 - Miscellaneous | | | | | | |
| 008-8800-651500 | Cash Over/Short | 108 | 0 | 0 | 0 | 0 |
| 65 - Miscellaneous Totals: | | 108 | 0 | 0 | 0 | 0 |
| 67 - Public Relations | | | | | | |
| 008-8800-671000 | Public Relations | 2,030 | 2,000 | 0 | 2,000 | 2,000 |
| 67 - Public Relations Totals: | | 2,030 | 2,000 | 0 | 2,000 | 2,000 |
| 88 - Aquatic Center Totals: | | 151,409 | 189,543 | 13,123 | 188,543 | 181,934 |
| 008 - AQUATIC CENTER Totals: | | 151,409 | 189,543 | 13,123 | 188,543 | 181,934 |

SEGUIN EVENTS COMPLEX FUND

**THE CITY OF SEGUIN
2025/26 ANNUAL BUDGET**

**SEGUIN EVENTS COMPLEX FUND - 020
SEGUIN EVENTS COMPLEX - 2000**

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: | 23/24 | 24/25 | 25/26 |
|-----------------------------------|-------|-------|-------|
| Parks & Facilities Superintendent | 1 | 1 | 1 |
| | -- | -- | -- |
| | 1 | 1 | 1 |



It's real.

2025-26 Budget - Seguin Events Complex Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 020 - SEGUIN EVENTS COMPLEX | | | | | | |
| Revenue | | | | | | |
| Culture and Recreation | | | | | | |
| 020-347009 | Concession Income | 810 | 0 | 0 | 0 | 0 |
| 020-347019 | Rodeo Arena Rentals | 25,242 | 20,000 | 11,570 | 25,000 | 25,000 |
| 020-347020 | Fairgrounds Facilities Rentals | 42,825 | 35,000 | 12,500 | 30,000 | 30,000 |
| Culture and Recreation Totals: | | 68,876 | 55,000 | 24,070 | 55,000 | 55,000 |
| Interest Revenues | | | | | | |
| 020-361000 | Pooled Cash Interest Earnings | 179 | 100 | 53 | 75 | 50 |
| 020-361002 | Investment Pools Interest Earnings | 6,496 | 3,000 | 2,095 | 4,000 | 3,000 |
| Interest Revenues Totals: | | 6,675 | 3,100 | 2,148 | 4,075 | 3,050 |
| Miscellaneous Revenues | | | | | | |
| 020-362030 | Miscellaneous Revenues | 48,456 | 289 | 1,544 | 1,544 | 0 |
| Miscellaneous Revenues Totals: | | 48,456 | 289 | 1,544 | 1,544 | 0 |
| Intragovernmental Trnsfrs | | | | | | |
| 020-391060 | Transfers from Occupancy Tax Fund | 85,532 | 91,783 | 68,837 | 91,783 | 100,277 |
| Intragovernmental Trnsfrs Totals: | | 85,532 | 91,783 | 68,837 | 91,783 | 100,277 |
| Revenue Totals: | | 209,540 | 150,172 | 96,598 | 152,402 | 158,327 |
| SEGUIN EVENTS COMPLEX Totals: | | 209,540 | 150,172 | 96,598 | 152,402 | 158,327 |



It's real.

2025-26 Budget - Seguin Events Complex Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|----------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 020 - SEGUIN EVENTS COMPLEX | | | | | | |
| 20 - Fairgrounds | | | | | | |
| 11 - Salaries | | | | | | |
| 020-2000-110100 | Regular Salaries | 70,299 | 73,217 | 32,406 | 73,217 | 76,899 |
| 11 - Salaries Totals: | | 70,299 | 73,217 | 32,406 | 73,217 | 76,899 |
| 12 - Benefits | | | | | | |
| 020-2000-121000 | Payroll Taxes | 5,356 | 5,601 | 2,543 | 5,601 | 5,883 |
| 020-2000-122000 | Retirement | 16,203 | 16,737 | 7,513 | 16,737 | 16,910 |
| 020-2000-123000 | Health Insurance | 8,809 | 9,039 | 4,116 | 9,039 | 9,040 |
| 020-2000-123100 | Life Insurance | 63 | 63 | 31 | 63 | 63 |
| 020-2000-124000 | Workers' Compensation | 683 | 621 | 341 | 621 | 631 |
| 12 - Benefits Totals: | | 31,114 | 32,061 | 14,544 | 32,061 | 32,527 |
| 41 - Utilities Services | | | | | | |
| 020-2000-411000 | Electric | 9,937 | 11,500 | 7,088 | 11,500 | 12,350 |
| 020-2000-412000 | Water | 3,259 | 4,000 | 1,706 | 3,100 | 3,600 |
| 020-2000-413000 | Sewer | 3,517 | 4,750 | 1,854 | 4,000 | 4,500 |
| 020-2000-414000 | Gas-Centerpoint | 856 | 1,050 | 333 | 900 | 1,050 |
| 020-2000-415200 | Telephone-Mobile Phone | 831 | 900 | 450 | 900 | 901 |
| 41 - Utilities Services Totals: | | 18,399 | 22,200 | 11,432 | 20,400 | 22,401 |
| 43 - Repair and Maintenance | | | | | | |
| 020-2000-433000 | Buildings Maintenance | 15,791 | 14,000 | 5,074 | 14,000 | 15,000 |
| 43 - Repair and Maintenance Totals: | | 15,791 | 14,000 | 5,074 | 14,000 | 15,000 |
| 61 - General Supplies | | | | | | |
| 020-2000-613000 | Operating Supplies | 8,070 | 11,000 | 2,652 | 11,000 | 11,000 |
| 020-2000-616000 | Uniforms | 120 | 500 | 267 | 500 | 500 |
| 61 - General Supplies Totals: | | 8,190 | 11,500 | 2,919 | 11,500 | 11,500 |
| 70 - Capital Outlay | | | | | | |
| 020-2000-703000 | Improvements Other Than Building | 67,833 | 10,000 | 0 | 10,000 | 0 |
| 70 - Capital Outlay Totals: | | 67,833 | 10,000 | 0 | 10,000 | 0 |
| 20 - Fairgrounds Totals: | | 211,626 | 162,978 | 66,375 | 161,178 | 158,327 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 020-9800-970000 | Use of Fund Balance | 0 | (12,806) | 0 | (8,776) | 0 |
| 97 - Use of Fund Balance Totals: | | 0 | (12,806) | 0 | (8,776) | 0 |
| 98 - Use of Fund Balance Totals: | | 0 | (12,806) | 0 | (8,776) | 0 |
| 020 - SEGUIN EVENTS COMPLEX Totals: | | 211,626 | 150,172 | 66,375 | 152,402 | 158,327 |

GOLF FUND

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: | 23/24 | 24/25 | 25/26 |
|-------------------------------|-------|-------|-------|
| Golf Course Manager | 1 | 1 | 1 |
| Assistant Golf Course Manager | 0 | 0 | 1 |
| Golf Pro | 1 | 1 | 0 |
| Apprentice Golf Pro | 1 | 1 | 1 |
| Mechanic II | 1 | 1 | 1 |
| Groundskeeper | 3 | 3 | 3 |
| Chief Groundskeeper | 1 | 1 | 1 |
| | -- | -- | -- |
| | 8 | 8 | 8 |
| Part-time seasonal | | | |
| Golf Shop Assistant | 7 | 7 | 7 |
| Groundskeeper | 1 | 1 | 1 |
| Service Worker | 7 | 7 | 7 |
| Cart Mechanic | 1 | 1 | 1 |
| | -- | -- | -- |
| | 16 | 16 | 16 |



It's real.

2025-26 Budget - Golf Course Operating Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 023 - GOLF COURSE | | | | | | |
| Revenue | | | | | | |
| Culture and Recreation | | | | | | |
| 023-347000 | Golf Course Receipts | 423,876 | 0 | 1,587 | 1,695 | 598,674 |
| 023-347002 | Golf Cart Rentals | 451,833 | 0 | 464 | 464 | 460,027 |
| 023-347022 | Golf Concessions | 195,099 | 0 | 517 | 517 | 203,619 |
| 023-347025 | Golf Merchandise Sales | 73,903 | 0 | 497 | 955 | 72,442 |
| 023-347026 | Golf Merchandise Sales | 1,094 | 0 | 0 | 0 | 0 |
| Culture and Recreation Totals: | | 1,145,805 | 0 | 3,065 | 3,631 | 1,334,762 |
| Interest Revenues | | | | | | |
| 023-361000 | Pooled Cash Interest Earnings | 157 | 50 | 1 | 1 | 0 |
| 023-361002 | Investment Pools Interest Earnings | 64,563 | 10,000 | 35,940 | 60,000 | 30,000 |
| Interest Revenues Totals: | | 64,720 | 10,050 | 35,941 | 60,001 | 30,000 |
| Miscellaneous Revenues | | | | | | |
| 023-362030 | Miscellaneous Revenues | 1,179 | 0 | 457 | 457 | 0 |
| 023-362092 | Credit Card Service Fees | 23,833 | 0 | 47 | 61 | 29,537 |
| Miscellaneous Revenues Totals: | | 25,012 | 0 | 504 | 518 | 29,537 |
| Intragovernmental Trnsfrs | | | | | | |
| 023-391010 | Transfers from General Fund | 855,000 | 0 | 0 | 0 | 0 |
| Intragovernmental Trnsfrs Totals: | | 855,000 | 0 | 0 | 0 | 0 |
| Revenue Totals: | | 2,090,537 | 10,050 | 39,511 | 64,150 | 1,394,299 |
| GOLF COURSE Totals: | | 2,090,537 | 10,050 | 39,511 | 64,150 | 1,394,299 |



It's real.

2025-26 Budget - Golf Course Operating Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|----------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 023 - GOLF COURSE | | | | | | |
| 36 - Golf Course Department | | | | | | |
| 11 - Salaries | | | | | | |
| 023-3600-110100 | Regular Salaries | 578,044 | 484,886 | 213,222 | 484,886 | 785,971 |
| 11 - Salaries Totals: | | 578,044 | 484,886 | 213,222 | 484,886 | 785,971 |
| 12 - Benefits | | | | | | |
| 023-3600-121000 | Payroll Taxes | 45,650 | 37,094 | 16,461 | 37,094 | 60,127 |
| 023-3600-122000 | Retirement | 98,058 | 103,459 | 47,310 | 103,459 | 128,348 |
| 023-3600-123000 | Health Insurance | 60,899 | 65,748 | 29,983 | 65,748 | 74,923 |
| 023-3600-123100 | Life Insurance | 440 | 440 | 220 | 440 | 503 |
| 023-3600-124000 | Workers' Compensation | 6,407 | 4,801 | 2,464 | 4,801 | 7,477 |
| 12 - Benefits Totals: | | 211,454 | 211,543 | 96,439 | 211,543 | 271,378 |
| 32 - Professional Services | | | | | | |
| 023-3600-320500 | Professional Services | 0 | 0 | 0 | 0 | 11,000 |
| 32 - Professional Services Totals: | | 0 | 0 | 0 | 0 | 11,000 |
| 41 - Utilities Services | | | | | | |
| 023-3600-411000 | Electric | 22,946 | 25,500 | 5,629 | 25,500 | 32,950 |
| 023-3600-412000 | Water | 4,631 | 3,500 | 1,418 | 3,500 | 6,000 |
| 023-3600-413000 | Sewer | 1,289 | 2,800 | 698 | 2,800 | 3,000 |
| 023-3600-415200 | Telephone-Mobile Phone | 910 | 900 | 450 | 901 | 1,150 |
| 41 - Utilities Services Totals: | | 29,776 | 32,700 | 8,195 | 32,701 | 43,100 |
| 43 - Repair and Maintenance | | | | | | |
| 023-3600-432200 | V&E Maint.-Machine & Tool | 13,854 | 17,000 | 3,612 | 17,000 | 26,000 |
| 023-3600-432500 | V&E Maint.-Pumps & Motors | 198 | 0 | 0 | 0 | 5,000 |
| 023-3600-433000 | Buildings Maintenance | 32 | 1,000 | 0 | 1,000 | 1,000 |
| 023-3600-434100 | L&I Maint.-Grounds | 6,828 | 0 | 0 | 0 | 16,000 |
| 023-3600-436300 | L&I Maint.-Irrig./Drainage | 5,786 | 0 | 0 | 0 | 6,500 |
| 43 - Repair and Maintenance Totals: | | 26,698 | 18,000 | 3,612 | 18,000 | 54,500 |
| 44 - Rental | | | | | | |
| 023-3600-441000 | Equipment Rental | 0 | 0 | 0 | 0 | 3,000 |
| 44 - Rental Totals: | | 0 | 0 | 0 | 0 | 3,000 |
| 52 - Insurance | | | | | | |
| 023-3600-521000 | Building/Auto Liability | 7,170 | 15,000 | 9,048 | 15,000 | 16,000 |
| 52 - Insurance Totals: | | 7,170 | 15,000 | 9,048 | 15,000 | 16,000 |
| 61 - General Supplies | | | | | | |
| 023-3600-613000 | Operating Supplies | 15,445 | 10,820 | 8,156 | 10,820 | 26,500 |
| 023-3600-613300 | Chemicals | 43,159 | 0 | 5,010 | 5,010 | 125,000 |
| 023-3600-616000 | Uniforms | 2,034 | 5,000 | 2,234 | 5,000 | 7,080 |
| 023-3600-616500 | Concession Supplies | 98,022 | 10,000 | 0 | 10,000 | 125,000 |
| 023-3600-616600 | Golf Merchandise | 50,203 | 40,000 | 243 | 40,000 | 75,000 |
| 023-3600-618000 | Minor Tools and Equipment | 453 | 3,000 | 1,313 | 3,000 | 3,000 |
| 61 - General Supplies Totals: | | 209,315 | 68,820 | 16,956 | 73,830 | 361,580 |
| 62 - Energy and Fuel | | | | | | |
| 023-3600-621000 | Gasoline | 11,372 | 18,000 | 5,122 | 18,000 | 30,000 |
| 62 - Energy and Fuel Totals: | | 11,372 | 18,000 | 5,122 | 18,000 | 30,000 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|--------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 65 - Miscellaneous | | | | | | |
| 023-3600-651100 | Credit Card Service Fees | 26,787 | 500 | 262 | 500 | 33,000 |
| 023-3600-651500 | Cash Over/Short | (97) | 0 | 10 | 0 | 0 |
| 65 - Miscellaneous Totals: | | 26,690 | 500 | 272 | 500 | 33,000 |
| 66 - Education | | | | | | |
| 023-3600-661000 | Seminar Tuition | 305 | 1,200 | 305 | 305 | 2,200 |
| 023-3600-665000 | Travel and Lodging | 552 | 650 | 739 | 739 | 2,700 |
| 023-3600-665500 | Meals | 0 | 150 | 0 | 150 | 300 |
| 023-3600-666000 | Dues | 1,683 | 2,000 | 609 | 1,214 | 2,000 |
| 66 - Education Totals: | | 2,540 | 4,000 | 1,653 | 2,408 | 7,200 |
| 67 - Public Relations | | | | | | |
| 023-3600-671000 | Public Relations | 916 | 2,000 | 720 | 2,000 | 2,000 |
| 67 - Public Relations Totals: | | 916 | 2,000 | 720 | 2,000 | 2,000 |
| 36 - Golf Course Department Totals: | | 1,103,976 | 855,450 | 355,239 | 858,869 | 1,618,728 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 023-9800-970000 | Use of Fund Balance | 0 | (845,400) | 0 | (845,400) | (224,430) |
| 97 - Use of Fund Balance Totals: | | 0 | (845,400) | 0 | (845,400) | (224,430) |
| 98 - Use of Fund Balance Totals: | | 0 | (845,400) | 0 | (845,400) | (224,430) |
| 023 - GOLF COURSE Totals: | | 1,103,976 | 10,050 | 355,239 | 13,469 | 1,394,298 |

**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: | 23/24 | 24/25 | 25/26 |
|-------------------------------------|----------|----------|----------|
| Public Works Superintendent** | 0 | 0 | 1 |
| Equipment Operator II – MS4 | 0 | 0 | 2 |
| Erosion/Sedimentation Control Tech. | <u>1</u> | <u>1</u> | <u>1</u> |
| | 0 | 1 | 4 |

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

BUDGET SUMMARY

This budget includes the following:

1. The addition of (2) Equipment Operator II – MS4.



It's real.

2025-26 Budget - Stormwater Drainage Ut. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 043 - STORM WATER DRAINAGE UTILITY | | | | | | |
| Revenue | | | | | | |
| Utility | | | | | | |
| 043-343050 | Stormwater Drainage Utility Fee | 1,114,179 | 1,115,000 | 576,741 | 1,160,000 | 1,164,000 |
| Utility Totals: | | 1,114,179 | 1,115,000 | 576,741 | 1,160,000 | 1,164,000 |
| Interest Revenues | | | | | | |
| 043-361000 | Pooled Cash Interest Earnings | 705 | 100 | 576 | 580 | 100 |
| 043-361002 | Investment Pools Interest Earnings | 64,212 | 30,000 | 45,579 | 90,000 | 70,000 |
| Interest Revenues Totals: | | 64,917 | 30,100 | 46,154 | 90,580 | 70,100 |
| Revenue Totals: | | 1,179,096 | 1,145,100 | 622,895 | 1,250,580 | 1,234,100 |
| STORM WATER DRAINAGE UTILITY Totals: | | 1,179,096 | 1,145,100 | 622,895 | 1,250,580 | 1,234,100 |



It's real.

2025-26 Budget - Stormwater Drainage Ut. Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------|--------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 043 - STORM WATER DRAINAGE UTILITY | | | | | | |
| 43 - Storm Water Drainage Utility | | | | | | |
| 11 - Salaries | | | | | | |
| 043-4300-110100 | Regular Salaries | 0 | 62,793 | 0 | 62,793 | 184,630 |
| 043-4300-112000 | Overtime/On Call | 0 | 0 | 0 | 0 | 2,000 |
| 11 - Salaries Totals: | | 0 | 62,793 | 0 | 62,793 | 186,630 |
| 12 - Benefits | | | | | | |
| 043-4300-121000 | Payroll Taxes | 0 | 4,804 | 0 | 4,804 | 14,124 |
| 043-4300-122000 | Retirement | 0 | 14,355 | 0 | 14,355 | 40,600 |
| 043-4300-123000 | Health Insurance | 0 | 7,963 | 0 | 7,963 | 21,219 |
| 043-4300-123100 | Life Insurance | 0 | 63 | 0 | 63 | 141 |
| 043-4300-124000 | Workers' Compensation | 0 | 157 | 0 | 157 | 1,956 |
| 12 - Benefits Totals: | | 0 | 27,341 | 0 | 27,341 | 78,041 |
| 32 - Professional Services | | | | | | |
| 043-4300-320500 | Professional Services | 133,536 | 430,000 | 63,500 | 430,000 | 415,000 |
| 32 - Professional Services Totals: | | 133,536 | 430,000 | 63,500 | 430,000 | 415,000 |
| 41 - Utilities Services | | | | | | |
| 043-4300-415200 | Telephone-Mobile Phone | 0 | 900 | 0 | 900 | 225 |
| 41 - Utilities Services Totals: | | 0 | 900 | 0 | 900 | 225 |
| 54 - Advertising | | | | | | |
| 043-4300-541000 | Publication of Notices | 269 | 2,500 | 0 | 500 | 2,500 |
| 54 - Advertising Totals: | | 269 | 2,500 | 0 | 500 | 2,500 |
| 61 - General Supplies | | | | | | |
| 043-4300-613000 | Operating Supplies | 0 | 5,000 | 0 | 0 | 12,000 |
| 043-4300-616000 | Uniforms | 0 | 350 | 0 | 0 | 1,350 |
| 043-4300-618000 | Minor Tools and Equipment | 0 | 2,500 | 0 | 0 | 13,000 |
| 61 - General Supplies Totals: | | 0 | 7,850 | 0 | 0 | 26,350 |
| 62 - Energy and Fuel | | | | | | |
| 043-4300-621000 | Gasoline | 0 | 0 | 0 | 0 | 10,000 |
| 62 - Energy and Fuel Totals: | | 0 | 0 | 0 | 0 | 10,000 |
| 66 - Education | | | | | | |
| 043-4300-661000 | Seminar Tuition | 0 | 1,500 | 0 | 0 | 6,500 |
| 043-4300-665000 | Travel and Lodging | 0 | 500 | 0 | 0 | 3,000 |
| 043-4300-665500 | Meals | 0 | 250 | 0 | 0 | 1,250 |
| 043-4300-666000 | Dues | 0 | 500 | 0 | 0 | 1,000 |
| 66 - Education Totals: | | 0 | 2,750 | 0 | 0 | 11,750 |
| 70 - Capital Outlay | | | | | | |
| 043-4300-706200 | Machine & Equipment - Heavy Equ | 0 | 0 | 0 | 0 | 235,000 |
| 043-4300-706500 | Machine & Equipment - Small Equi | 0 | 0 | 0 | 0 | 45,000 |
| 043-4300-707100 | Transportation-Vehicles | 0 | 0 | 0 | 0 | 170,000 |
| 70 - Capital Outlay Totals: | | 0 | 0 | 0 | 0 | 450,000 |
| 43 - Storm Water Drainage Utility Totals: | | 133,805 | 534,134 | 63,500 | 521,534 | 1,180,496 |
| 90 - Non Departmental | | | | | | |
| 82 - Intragvrnmntl. Transfers | | | | | | |
| 043-9000-823600 | Intragvrnmntl. Trnfs / General Fd. C | 0 | 681,800 | 0 | 681,800 | 0 |
| 82 - Intragvrnmntl. Transfers Totals: | | 0 | 681,800 | 0 | 681,800 | 0 |
| 90 - Non Departmental Totals: | | 0 | 681,800 | 0 | 681,800 | 0 |

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 043-9800-960000 Use of Retained Earnings | 0 | (410,000) | 0 | 0 | 0 |
| 96 - Use of Retained Earnings Totals: | 0 | (410,000) | 0 | 0 | 0 |
| 98 - Use of Fund Balance Totals: | 0 | (410,000) | 0 | 0 | 0 |
| 043 - STORM WATER DRAINAGE UTILITY Totals: | 133,805 | 805,934 | 63,500 | 1,203,334 | 1,180,496 |

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: | 23/24 | 24/25 | 25/26 |
|---------------------|-------|-------|-------|
| Historic Site Guide | 1 | 1 | 1 |
| | -- | -- | -- |
| | 1 | 1 | 1 |



It's real.

2025-26 Budget - Sebastopol Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 093 - SEBASTOPOL HOUSE FUND | | | | | | |
| Revenue | | | | | | |
| Local Grants & Contribut. | | | | | | |
| 093-339003 | Sebastopol Donations | 1,749 | 1,500 | 293 | 1,000 | 1,500 |
| Local Grants & Contribut. Totals: | | 1,749 | 1,500 | 293 | 1,000 | 1,500 |
| Interest Revenues | | | | | | |
| 093-361000 | Pooled Cash Interest Earnings | 297 | 50 | 154 | 300 | 100 |
| 093-361002 | Investment Pools Interest Earnings | 1,140 | 1,000 | 505 | 950 | 500 |
| Interest Revenues Totals: | | 1,437 | 1,050 | 659 | 1,250 | 600 |
| Intragovernmental Trnsfrs | | | | | | |
| 093-391060 | Transfers from Occupancy Tax Fund | 88,900 | 89,908 | 67,431 | 89,908 | 99,034 |
| Intragovernmental Trnsfrs Totals: | | 88,900 | 89,908 | 67,431 | 89,908 | 99,034 |
| Revenue Totals: | | 92,086 | 92,458 | 68,383 | 92,158 | 101,134 |
| SEBASTOPOL HOUSE FUND Totals: | | 92,086 | 92,458 | 68,383 | 92,158 | 101,134 |



It's real.

2025-26 Budget - Sebastopol Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|----------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 093 - SEBASTOPOL HOUSE FUND | | | | | | |
| 93 - Sebastopol House Fund | | | | | | |
| 11 - Salaries | | | | | | |
| 093-9300-110100 | Regular Salaries | 39,067 | 41,676 | 18,746 | 41,676 | 44,258 |
| 11 - Salaries Totals: | | 39,067 | 41,676 | 18,746 | 41,676 | 44,258 |
| 12 - Benefits | | | | | | |
| 093-9300-121000 | Payroll Taxes | 3,058 | 3,188 | 1,484 | 3,188 | 3,386 |
| 093-9300-122000 | Retirement | 9,038 | 9,527 | 4,348 | 9,527 | 9,732 |
| 093-9300-123000 | Health Insurance | 7,963 | 8,631 | 3,912 | 8,631 | 8,633 |
| 093-9300-123100 | Life Insurance | 63 | 63 | 31 | 63 | 63 |
| 093-9300-124000 | Workers' Compensation | 393 | 352 | 196 | 352 | 360 |
| 12 - Benefits Totals: | | 20,515 | 21,762 | 9,971 | 21,762 | 22,175 |
| 32 - Professional Services | | | | | | |
| 093-9300-320500 | Professional Services | 0 | 1,000 | 0 | 0 | 1,000 |
| 32 - Professional Services Totals: | | 0 | 1,000 | 0 | 0 | 1,000 |
| 41 - Utilities Services | | | | | | |
| 093-9300-411000 | Electric | 3,324 | 4,000 | 1,392 | 3,600 | 4,150 |
| 093-9300-412000 | Water | 2,783 | 3,600 | 1,183 | 2,700 | 2,850 |
| 093-9300-413000 | Sewer | 808 | 950 | 425 | 900 | 1,000 |
| 093-9300-415000 | Telephone Service | 1,462 | 1,440 | 884 | 1,440 | 1,500 |
| 093-9300-415200 | Telephone-Mobile Phone | 600 | 600 | 300 | 601 | 601 |
| 41 - Utilities Services Totals: | | 8,977 | 10,590 | 4,184 | 9,241 | 10,101 |
| 43 - Repair and Maintenance | | | | | | |
| 093-9300-433000 | Buildings Maintenance | 5,692 | 10,000 | 384 | 10,000 | 15,000 |
| 093-9300-433100 | Building Maintenance-Annual Cont | 1,074 | 2,000 | 0 | 2,000 | 2,000 |
| 43 - Repair and Maintenance Totals: | | 6,767 | 12,000 | 384 | 12,000 | 17,000 |
| 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 | 1,387 | 1,500 | 785 | 1,500 | 1,500 |
| 093-9300-616000 | Uniforms | 27 | 100 | 0 | 100 | 100 |
| 093-9300-618000 | Minor Tools and Equipment | 1,181 | 1,500 | 0 | 1,500 | 1,500 |
| 61 - General Supplies Totals: | | 2,595 | 3,100 | 785 | 3,100 | 3,100 |
| 93 - Sebastopol House Fund Totals: | | 81,421 | 93,628 | 37,570 | 91,279 | 101,134 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 093-9800-970000 | Use of Fund Balance | 0 | (1,170) | 0 | 0 | 0 |
| 97 - Use of Fund Balance Totals: | | 0 | (1,170) | 0 | 0 | 0 |
| 98 - Use of Fund Balance Totals: | | 0 | (1,170) | 0 | 0 | 0 |
| 093 - SEBASTOPOL HOUSE FUND Totals: | | 81,421 | 92,458 | 37,570 | 91,279 | 101,134 |

DESTINATION SEGUIN

**THE CITY OF SEGUIN
2025/26 ANNUAL BUDGET**

**DESTINATION SEGUIN FUND - 094
DESTINATION SEGUIN - 9400**

The Destination Seguin Department (formerly known as Seguin Convention and Visitors Bureau) became a City of Seguin Department on September 1, 2011. The Destination Seguin Department 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: | 23/24 | 24/25 | 25/26 |
|------------------------------------|-------|-------|-------|
| Main Street/CVB Director* | 1 | 1 | 1 |
| Assistant Main Street/CVB Director | 1 | 1 | 1 |
| Tourism Coordinator | 1 | 1 | 1 |
| | -- | -- | -- |
| | 3 | 3 | 3 |
| Temporary / Part-Time: | | | |
| Admin Technician – Temp* | 0 | 0 | 1 |
| Interns – Seasonal* | 3 | 3 | 3 |
| | -- | -- | -- |
| | 3 | 3 | 4 |

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

BUDGET SUMMARY

This budget includes the following:

1. The addition of an Administrative Technician – Temporary funded mid-year.



It's real.

2025-26 Budget - Destination Seguin Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 094 - DESTINATION SEGUIN FUND | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 094-361000 | Pooled Cash Interest Earnings | 315 | 100 | 244 | 500 | 200 |
| 094-361002 | Investment Pools Interest Earnings | 26,789 | 15,000 | 11,869 | 20,000 | 15,000 |
| Interest Revenues Totals: | | 27,104 | 15,100 | 12,113 | 20,500 | 15,200 |
| Miscellaneous Revenues | | | | | | |
| 094-362030 | Miscellaneous Revenues | 161 | 0 | 127 | 127 | 0 |
| 094-362074 | CVB Revenue | 6,272 | 3,000 | 2,128 | 4,192 | 4,000 |
| Miscellaneous Revenues Totals: | | 6,433 | 3,000 | 2,254 | 4,319 | 4,000 |
| Intragovernmental Trnsfrs | | | | | | |
| 094-391060 | Transfers from Occupancy Tax Fund | 484,500 | 484,500 | 363,375 | 484,500 | 510,000 |
| Intragovernmental Trnsfrs Totals: | | 484,500 | 484,500 | 363,375 | 484,500 | 510,000 |
| Revenue Totals: | | 518,037 | 502,600 | 377,743 | 509,319 | 529,200 |
| DESTINATION SEGUIN FUND Totals: | | 518,037 | 502,600 | 377,743 | 509,319 | 529,200 |



It's real.

2025-26 Budget - Destination Seguin Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------|-------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 094 - DESTINATION SEGUIN FUND | | | | | | |
| 94 - Destination Seguin | | | | | | |
| 11 - Salaries | | | | | | |
| 094-9400-110100 | Regular Salaries | 177,124 | 195,676 | 84,854 | 195,676 | 120,651 |
| 11 - Salaries Totals: | | 177,124 | 195,676 | 84,854 | 195,676 | 120,651 |
| 12 - Benefits | | | | | | |
| 094-9400-121000 | Payroll Taxes | 13,701 | 14,969 | 6,560 | 14,969 | 9,230 |
| 094-9400-122000 | Retirement | 40,118 | 44,731 | 18,791 | 44,731 | 24,684 |
| 094-9400-123000 | Health Insurance | 20,924 | 22,597 | 10,611 | 22,597 | 13,573 |
| 094-9400-123100 | Life Insurance | 157 | 157 | 81 | 157 | 94 |
| 094-9400-124000 | Workers' Compensation | 195 | 149 | 100 | 149 | 63 |
| 12 - Benefits Totals: | | 75,095 | 82,603 | 36,143 | 82,603 | 47,644 |
| 32 - Professional Services | | | | | | |
| 094-9400-320500 | Professional Services | 420 | 750 | 1 | 750 | 0 |
| 32 - Professional Services Totals: | | 420 | 750 | 1 | 750 | 0 |
| 41 - Utilities Services | | | | | | |
| 094-9400-411000 | Electric | 2,369 | 2,600 | 1,216 | 2,600 | 2,800 |
| 094-9400-412000 | Water | 861 | 1,000 | 519 | 1,000 | 1,050 |
| 094-9400-413000 | Sewer | 991 | 1,150 | 594 | 1,150 | 1,225 |
| 094-9400-415200 | Telephone-Mobile Phone | 2,216 | 2,250 | 1,212 | 2,250 | 2,260 |
| 41 - Utilities Services Totals: | | 6,437 | 7,000 | 3,541 | 7,000 | 7,335 |
| 44 - Rental | | | | | | |
| 094-9400-441500 | Office Equipment Rental | 3,613 | 3,900 | 1,760 | 3,900 | 3,900 |
| 44 - Rental Totals: | | 3,613 | 3,900 | 1,760 | 3,900 | 3,900 |
| 61 - General Supplies | | | | | | |
| 094-9400-611000 | Office Supplies | 1,152 | 1,200 | 470 | 1,200 | 1,100 |
| 094-9400-612000 | Postage | 1,032 | 800 | 243 | 800 | 850 |
| 094-9400-616600 | Merchandise | 0 | 0 | 0 | 0 | 3,800 |
| 61 - General Supplies Totals: | | 2,184 | 2,000 | 713 | 2,000 | 5,750 |
| 66 - Education | | | | | | |
| 094-9400-661000 | Seminar Tuition | 4,893 | 4,500 | 1,500 | 4,500 | 6,004 |
| 094-9400-665000 | Travel and Lodging | 5,165 | 4,100 | 2,004 | 4,100 | 6,000 |
| 094-9400-665500 | Meals | 299 | 721 | 121 | 721 | 1,000 |
| 094-9400-666000 | Dues | 1,665 | 2,140 | 1,740 | 2,140 | 2,215 |
| 094-9400-667000 | Subscriptions | 30 | 40 | 0 | 40 | 40 |
| 66 - Education Totals: | | 12,052 | 11,501 | 5,365 | 11,501 | 15,259 |
| 67 - Public Relations | | | | | | |
| 094-9400-671000 | Public Relations | 4,287 | 6,000 | 3,077 | 6,000 | 6,000 |
| 094-9400-674100 | Business Development-Travel | 439 | 4,000 | 204 | 4,000 | 3,000 |
| 094-9400-674200 | Business Development-Meals | 484 | 1,000 | 520 | 1,000 | 900 |
| 094-9400-674300 | Business Development-Lodging | 1,423 | 6,000 | 2,224 | 6,000 | 4,500 |
| 094-9400-674500 | Business Development-Advertising | 60,277 | 90,000 | 54,296 | 90,000 | 90,000 |
| 094-9400-674700 | Business Development-Marketing | 77,568 | 90,000 | 40,506 | 90,000 | 86,200 |
| 67 - Public Relations Totals: | | 144,477 | 197,000 | 100,827 | 197,000 | 190,600 |
| 82 - Intragvrnmntl. Transfers | | | | | | |
| 094-9400-823100 | Transfers to General I&S Fund | 0 | 23,391 | 0 | 23,391 | 23,252 |
| 094-9400-823600 | Transfers to General Fund Capital P | 0 | 95,000 | 0 | 95,000 | 0 |
| 82 - Intragvrnmntl. Transfers Totals: | | 0 | 118,391 | 0 | 118,391 | 23,252 |

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------|-----------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 99 - Inventory | | | | | | |
| 094-9400-999999 | FYE Estimated Savings | 0 | 2,679 | 0 | 0 | 0 |
| 99 - Inventory Totals: | | 0 | 2,679 | 0 | 0 | 0 |
| 94 - Destination Seguin Totals: | | 421,402 | 621,500 | 233,202 | 618,821 | 414,391 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 094-9800-970000 | Use of Fund Balance | 0 | (118,900) | 0 | (109,502) | 0 |
| 97 - Use of Fund Balance Totals: | | 0 | (118,900) | 0 | (109,502) | 0 |
| 98 - Use of Fund Balance Totals: | | 0 | (118,900) | 0 | (109,502) | 0 |
| 094 - DESTINATION SEGUIN FUND Totals: | | 421,402 | 502,600 | 233,202 | 509,319 | 414,391 |

OCCUPANCY

TAX

FUND

OCCUPANCY TAX CIVIC ORGANIZATIONS FUNDING

| Organization | Actual FY2024 | Budget FY2025 | Requested FY 2026 | FY2026 Funding- \$1,000,000 |
|-------------------------------------------|---------------------|---------------------|----------------------|-----------------------------------|
| Seguin Conservation Society | \$9,975 | \$9,975 | \$2,500 | \$10,500 |
| Seguin Conservation Society-Texas Theater | included above | included above | \$14,960 | |
| Mid Texas Symphony | \$6,300 | \$6,300 | \$20,000 | \$6,631 |
| Teatro de Artes | \$15,750 | \$15,750 | \$30,000 | \$16,578 |
| Hispanic Chamber of Commerce | \$3,885 | \$3,885 | \$12,000 | \$4,089 |
| Seguin Heritage Museum | \$32,350 | \$32,350 | max allowed | \$32,737 |
| Guadalupe County Fair Association | \$17,850 | \$17,850 | \$112,825 | \$18,789 |
| Seguin LULAC Council #682 | \$5,880 | \$5,880 | \$20,400 | \$6,189 |
| Seguin Art League | \$2,835 | \$2,835 | \$3,894 | \$2,984 |
| The Fields of Huber Ranch, LLC | \$42,000 | \$42,000 | \$195,000 | \$44,209 |
| TOTAL CIVIC ORGANIZATION REQUESTS | \$136,825 | \$136,825 | \$411,579 | \$142,707 |
| Coliseum | \$275,500 | \$275,500 | 29% | \$290,000 |
| Destination Seguin | \$484,500 | \$484,500 | 51% | \$510,000 |
| Sebastopol | \$88,900 | \$88,908 | | \$99,034 |
| Façade Restoration Grants | \$30,000 | \$30,000 | \$30,000 | \$30,000 |
| Seguin Events Complex | \$85,532 | \$91,783 | | \$100,277 |
| Seguin Commission on the Arts | \$15,000 | \$15,000 | \$15,000 | \$15,000 |
| Coliseum Lighting | \$80,000 | | | |
| TOTAL CITY FUNDING REQUESTS | \$ 1,059,432 | \$ 985,691 | \$ 45,001 | \$1,044,311 |
| Use of Fund Balance & Interest Earnings | | | | (\$187,018) |
| Total | \$ 1,196,257 | \$ 1,122,516 | \$ 456,580 | \$1,000,000 |

The amount paid to each organization will not exceed the dollar amount funded for each organization in the column titled "Funded FY2026". If occupancy tax collections exceed the amount funded, that amount over will be transferred to fund balance for future project requests.



It's real.

2025-26 Budget - Occupancy Tax Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 006 - OCCUPANCY TAX FUND | | | | | | |
| Revenue | | | | | | |
| Use Taxes | | | | | | |
| 006-313000 | Occupancy Tax | 993,211 | 950,000 | 294,104 | 1,000,000 | 1,000,000 |
| Use Taxes Totals: | | 993,211 | 950,000 | 294,104 | 1,000,000 | 1,000,000 |
| Interest Revenues | | | | | | |
| 006-361000 | Pooled Cash Interest Earnings | 337 | 100 | 125 | 145 | 100 |
| 006-361002 | Investment Pools Interest Earnings | 53,667 | 30,000 | 20,566 | 38,000 | 20,000 |
| Interest Revenues Totals: | | 54,005 | 30,100 | 20,691 | 38,145 | 20,100 |
| Revenue Totals: | | 1,047,215 | 980,100 | 314,795 | 1,038,145 | 1,020,100 |
| OCCUPANCY TAX FUND Totals: | | 1,047,215 | 980,100 | 314,795 | 1,038,145 | 1,020,100 |



It's real.

2025-26 Budget - Occupancy Tax Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------|-------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 006 - OCCUPANCY TAX FUND | | | | | | |
| 90 - Non Departmental | | | | | | |
| 81 - Contributions | | | | | | |
| 006-9000-814800 | Seguin Conservation Society | 9,975 | 9,975 | 3,431 | 9,975 | 10,500 |
| 006-9000-815000 | Mid-Texas Symphony | 6,300 | 6,300 | 3,150 | 6,300 | 6,631 |
| 006-9000-815100 | Teatro de Artes | 15,750 | 15,750 | 2,798 | 15,750 | 16,578 |
| 006-9000-815200 | Hispanic Chamber of Commerce | 1,705 | 3,885 | 0 | 3,885 | 4,089 |
| 006-9000-815600 | Seguin Heritage Museum | 17,433 | 32,350 | 12,722 | 32,350 | 32,737 |
| 006-9000-815900 | Guadalupe County Fair Association | 17,850 | 17,850 | 8,925 | 17,850 | 18,789 |
| 006-9000-816100 | The Fields at Huber Ranch | 42,000 | 42,000 | 20,699 | 42,000 | 44,209 |
| 006-9000-817000 | Seguin LULAC Council #682 | 5,880 | 5,880 | 0 | 5,880 | 6,189 |
| 006-9000-817300 | Seguin Art League | 2,835 | 2,835 | 1,418 | 2,835 | 2,984 |
| 81 - Contributions Totals: | | 119,728 | 136,825 | 53,142 | 136,825 | 142,706 |
| 82 - Intragvrnmntl. Transfers | | | | | | |
| 006-9000-819800 | Other Historical Projects | 7,806 | 30,000 | 16,822 | 30,000 | 30,000 |
| 006-9000-821600 | Seguin Arts Commission Fund | 15,000 | 15,000 | 11,250 | 15,000 | 15,000 |
| 006-9000-823600 | General Fund Capital Projects | 80,000 | 0 | 0 | 0 | 0 |
| 006-9000-827000 | Coliseum | 275,500 | 275,500 | 206,625 | 275,500 | 290,000 |
| 006-9000-828500 | Seguin Events Complex Fund | 85,532 | 91,783 | 68,837 | 91,783 | 100,277 |
| 006-9000-828700 | Transfers to Sebastopol Fund | 88,900 | 89,908 | 67,431 | 89,908 | 99,034 |
| 006-9000-828800 | Transfers to Destination Seguin Fun | 484,500 | 484,500 | 363,375 | 484,500 | 510,000 |
| 82 - Intragvrnmntl. Transfers Totals: | | 1,037,238 | 986,691 | 734,340 | 986,691 | 1,044,311 |
| 90 - Non Departmental Totals: | | 1,156,966 | 1,123,516 | 787,482 | 1,123,516 | 1,187,017 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 006-9800-970000 | Use of Fund Balance | 0 | (143,416) | 0 | (85,391) | (166,917) |
| 97 - Use of Fund Balance Totals: | | 0 | (143,416) | 0 | (85,391) | (166,917) |
| 98 - Use of Fund Balance Totals: | | 0 | (143,416) | 0 | (85,391) | (166,917) |
| 006 - OCCUPANCY TAX FUND Totals: | | 1,156,966 | 980,100 | 787,482 | 1,038,125 | 1,020,100 |

BOND FUNDS



It's real.

2025-26 Budget - 2016 Cert. of Obl. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 053 - 2016 CERTIFICATES OF OBLIGATION | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 053-361000 | Pooled Cash Interest Earnings | 8 | 0 | 2 | 2 | 0 |
| 053-361002 | Investment Pools Interest Earnings | 21,040 | 5,000 | 1,828 | 1,828 | 0 |
| Interest Revenues Totals: | | 21,048 | 5,000 | 1,830 | 1,830 | 0 |
| Revenue Totals: | | 21,048 | 5,000 | 1,830 | 1,830 | 0 |
| 2016 CERTIFICATES OF OBLIGATION Totals: | | 21,048 | 5,000 | 1,830 | 1,830 | 0 |



It's real.

2025-26 Budget - 2016 Cert. of Obl. Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 053 - 2016 CERTIFICATES OF OBLIGATION | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 053-9000-703000 Improvements Other Than Building | 467,067 | 201,924 | 118,266 | 118,266 | 0 |
| 70 - Capital Outlay Totals: | 467,067 | 201,924 | 118,266 | 118,266 | 0 |
| 90 - Non Departmental Totals: | 467,067 | 201,924 | 118,266 | 118,266 | 0 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 053-9800-970000 Use of Fund Balance | 0 | (196,924) | 0 | (116,436) | 0 |
| 97 - Use of Fund Balance Totals: | 0 | (196,924) | 0 | (116,436) | 0 |
| 98 - Use of Fund Balance Totals: | 0 | (196,924) | 0 | (116,436) | 0 |
| 053 - 2016 CERTIFICATES OF OBLIGATION Totals: | 467,067 | 5,000 | 118,266 | 1,830 | 0 |



It's real.

2025-26 Budget - 2018 Cert. of Obl. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 055 - 2018 Certificates of Obligation | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 055-361000 | Pooled Cash Interest Earnings | 4 | 0 | 58 | 250 | 0 |
| 055-361002 | Investment Pools Interest Earnings | 58,751 | 5,000 | 7,313 | 13,000 | 5,000 |
| Interest Revenues Totals: | | 58,755 | 5,000 | 7,371 | 13,250 | 5,000 |
| Revenue Totals: | | 58,755 | 5,000 | 7,371 | 13,250 | 5,000 |
| 2018 Certificates of Obligation Totals: | | 58,755 | 5,000 | 7,371 | 13,250 | 5,000 |



It's real.

2025-26 Budget - 2018 Cert. of Obl. Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 055 - 2018 Certificates of Obligation | | | | | |
| 90 - Non Departmental | | | | | |
| 32 - Professional Services | | | | | |
| 055-9000-320500 Professional Services | 22,681 | 0 | 0 | 0 | 0 |
| 32 - Professional Services Totals: | 22,681 | 0 | 0 | 0 | 0 |
| 70 - Capital Outlay | | | | | |
| 055-9000-703000 Improvements Other Than Building | 1,459,439 | 260,012 | (94,668) | (72,373) | 395,265 |
| 70 - Capital Outlay Totals: | 1,459,439 | 260,012 | (94,668) | (72,373) | 395,265 |
| 90 - Non Departmental Totals: | 1,482,120 | 260,012 | (94,668) | (72,373) | 395,265 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 055-9800-970000 Use of Fund Balance | 0 | (255,012) | 0 | 0 | (390,265) |
| 97 - Use of Fund Balance Totals: | 0 | (255,012) | 0 | 0 | (390,265) |
| 98 - Use of Fund Balance Totals: | 0 | (255,012) | 0 | 0 | (390,265) |
| 055 - 2018 Certificates of Obligation Totals: | 1,482,120 | 5,000 | (94,668) | (72,373) | 5,000 |



It's real.

2025-26 Budget - 2020 Cert. of Obl. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 080 - 2020 CERTIFICATES OF OBLIGATION | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 080-361000 | Pooled Cash Interest Earnings | 14 | 0 | 2 | 3 | 0 |
| 080-361002 | Investment Pools Interest Earnings | 278,944 | 100,000 | 84,970 | 150,000 | 50,000 |
| Interest Revenues Totals: | | 278,959 | 100,000 | 84,972 | 150,003 | 50,000 |
| Revenue Totals: | | 278,959 | 100,000 | 84,972 | 150,003 | 50,000 |
| 2020 CERTIFICATES OF OBLIGATION Totals: | | 278,959 | 100,000 | 84,972 | 150,003 | 50,000 |



It's real.

2025-26 Budget - 2020 Cert. of Obl. Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------|-------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 080 - 2020 CERTIFICATES OF OBLIGATION | | | | | | |
| 90 - Non Departmental | | | | | | |
| 70 - Capital Outlay | | | | | | |
| 080-9000-702000 | Buildings | 40,296 | 0 | 0 | 0 | 0 |
| 080-9000-702500 | Capital Outlay / Improv. To Buildin | 809 | 0 | 0 | 75,239 | 0 |
| 080-9000-703000 | Capital Outlay / Impr. Other Than B | 1,647,985 | 4,468,286 | 988,319 | 1,911,225 | 1,963,389 |
| 70 - Capital Outlay Totals: | | 1,689,091 | 4,468,286 | 988,319 | 1,986,464 | 1,963,389 |
| 90 - Non Departmental Totals: | | 1,689,091 | 4,468,286 | 988,319 | 1,986,464 | 1,963,389 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 080-9800-970000 | Use of Fund Balance | 0 | (4,368,286) | 0 | (1,836,461) | (1,913,389) |
| 97 - Use of Fund Balance Totals: | | 0 | (4,368,286) | 0 | (1,836,461) | (1,913,389) |
| 98 - Use of Fund Balance Totals: | | 0 | (4,368,286) | 0 | (1,836,461) | (1,913,389) |
| 080 - 2020 CERTIFICATES OF OBLIGATION Totals: | | 1,689,091 | 100,000 | 988,319 | 150,003 | 50,000 |



It's real.

2025-26 Budget - 2021 Cert. of Obl. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 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 | 315,571 | 150,000 | 121,708 | 215,000 | 50,000 |
| Interest Revenues Totals: | | 315,573 | 150,000 | 121,709 | 215,001 | 50,000 |
| Revenue Totals: | | 315,573 | 150,000 | 121,709 | 215,001 | 50,000 |
| 2021 CERTIFICATES OF OBLIGATION Totals: | | 315,573 | 150,000 | 121,709 | 215,001 | 50,000 |



It's real.

2025-26 Budget - 2021 Cert. of Obl. Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 081 - 2021 CERTIFICATES OF OBLIGATION | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 081-9000-702500 Capital Outlay / Improv. To Buildin | 0 | 0 | 0 | 1,792,231 | 4,018,645 |
| 081-9000-703000 Improvements Other Than Building | 796,995 | 4,999,167 | 800,840 | 0 | 0 |
| 70 - Capital Outlay Totals: | 796,995 | 4,999,167 | 800,840 | 1,792,231 | 4,018,645 |
| 90 - Non Departmental Totals: | 796,995 | 4,999,167 | 800,840 | 1,792,231 | 4,018,645 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 081-9800-970000 Use of Fund Balance | 0 | (4,849,167) | 0 | (1,577,230) | (3,968,645) |
| 97 - Use of Fund Balance Totals: | 0 | (4,849,167) | 0 | (1,577,230) | (3,968,645) |
| 98 - Use of Fund Balance Totals: | 0 | (4,849,167) | 0 | (1,577,230) | (3,968,645) |
| 081 - 2021 CERTIFICATES OF OBLIGATION Totals: | 796,995 | 150,000 | 800,840 | 215,001 | 50,000 |



It's real.

2025-26 Budget - 2021 Tax Notes Revenues

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 045 - 2021 Tax Notes | | | | | |
| Revenue | | | | | |
| Interest Revenues | | | | | |
| 045-361002 Investment Pools Interest Earnings | 2,741 | 0 | 486 | 535 | 0 |
| Interest Revenues Totals: | <u>2,741</u> | <u>0</u> | <u>486</u> | <u>535</u> | <u>0</u> |
| Revenue Totals: | <u>2,741</u> | <u>0</u> | <u>486</u> | <u>535</u> | <u>0</u> |
| 2021 Tax Notes Totals: | <u>2,741</u> | <u>0</u> | <u>486</u> | <u>535</u> | <u>0</u> |



It's real.

2025-26 Budget - 2021 Tax Notes Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 045 - 2021 Tax Notes | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 045-9000-706500 Machine & Equipment - Small Equi | 0 | 85,406 | 82,988 | 86,133 | 0 |
| 70 - Capital Outlay Totals: | 0 | 85,406 | 82,988 | 86,133 | 0 |
| 90 - Non Departmental Totals: | 0 | 85,406 | 82,988 | 86,133 | 0 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 045-9800-970000 Use of Fund Balance | 0 | (85,406) | 0 | (85,598) | 0 |
| 97 - Use of Fund Balance Totals: | 0 | (85,406) | 0 | (85,598) | 0 |
| 98 - Use of Fund Balance Totals: | 0 | (85,406) | 0 | (85,598) | 0 |
| 045 - 2021 Tax Notes Totals: | 0 | 0 | 82,988 | 535 | 0 |



2025-26 Budget - 2022 Cert. of Obl. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 099 - 2022 CERTIFICATES OF OBLIGATION | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 099-361000 | Pooled Cash Interest Earnings | 2 | 0 | 1 | 1 | 0 |
| 099-361002 | Investment Pools Interest Earnings | 234,514 | 175,000 | 88,106 | 150,000 | 50,000 |
| Interest Revenues Totals: | | 234,516 | 175,000 | 88,107 | 150,001 | 50,000 |
| Revenue Totals: | | 234,516 | 175,000 | 88,107 | 150,001 | 50,000 |
| 2022 CERTIFICATES OF OBLIGATION Totals: | | 234,516 | 175,000 | 88,107 | 150,001 | 50,000 |



It's real.

2025-26 Budget - 2022 Cert. of Obl. Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------|----------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 099 - 2022 CERTIFICATES OF OBLIGATION | | | | | | |
| 90 - Non Departmental | | | | | | |
| 70 - Capital Outlay | | | | | | |
| 099-9000-703000 | Improvements Other Than Building | 286,938 | 3,475,101 | 30,756 | 170,525 | 3,253,966 |
| 099-9000-707100 | Transportation-Vehicles | 835,871 | 0 | 1,050 | 247,087 | 0 |
| 70 - Capital Outlay Totals: | | 1,122,809 | 3,475,101 | 31,806 | 417,612 | 3,253,966 |
| 90 - Non Departmental Totals: | | 1,122,809 | 3,475,101 | 31,806 | 417,612 | 3,253,966 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 099-9800-970000 | Use of Fund Balance | 0 | (3,300,101) | 0 | (267,611) | (3,203,966) |
| 97 - Use of Fund Balance Totals: | | 0 | (3,300,101) | 0 | (267,611) | (3,203,966) |
| 98 - Use of Fund Balance Totals: | | 0 | (3,300,101) | 0 | (267,611) | (3,203,966) |
| 099 - 2022 CERTIFICATES OF OBLIGATION Totals: | | 1,122,809 | 175,000 | 31,806 | 150,001 | 50,000 |



It's real.

2025-26 Budget - 2022A Cert. of Obl. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 083 - 2022A CERTIFICATES OF OBLIGATION | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 083-361000 | Pooled Cash Interest Earnings | 54 | 0 | 1 | 1 | 0 |
| 083-361002 | Investment Pools Interest Earnings | 985,370 | 350,000 | 366,122 | 600,000 | 200,000 |
| Interest Revenues Totals: | | 985,424 | 350,000 | 366,123 | 600,001 | 200,000 |
| Revenue Totals: | | 985,424 | 350,000 | 366,123 | 600,001 | 200,000 |
| 2022A CERTIFICATES OF OBLIGATION Totals: | | 985,424 | 350,000 | 366,123 | 600,001 | 200,000 |



It's real.

2025-26 Budget - 2022A Cert. of Obl. Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------|----------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 083 - 2022A CERTIFICATES OF OBLIGATION | | | | | | |
| 90 - Non Departmental | | | | | | |
| 70 - Capital Outlay | | | | | | |
| 083-9000-702000 | Buildings | 8,615 | 0 | 0 | 400 | 0 |
| 083-9000-702500 | Improvements to Buildings | (24,507) | 0 | 0 | 0 | 0 |
| 083-9000-703000 | Improvements Other Than Building | 4,584,676 | 13,509,474 | 2,231,852 | 4,046,436 | 14,407,862 |
| 70 - Capital Outlay Totals: | | 4,568,783 | 13,509,474 | 2,231,852 | 4,046,836 | 14,407,862 |
| 90 - Non Departmental Totals: | | 4,568,783 | 13,509,474 | 2,231,852 | 4,046,836 | 14,407,862 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 083-9800-970000 | Use of Fund Balance | 0 | (13,159,474) | 0 | (3,446,835) | (14,207,862) |
| 97 - Use of Fund Balance Totals: | | 0 | (13,159,474) | 0 | (3,446,835) | (14,207,862) |
| 98 - Use of Fund Balance Totals: | | 0 | (13,159,474) | 0 | (3,446,835) | (14,207,862) |
| 083 - 2022A CERTIFICATES OF OBLIGATION Totals: | | 4,568,783 | 350,000 | 2,231,852 | 600,001 | 200,000 |



2025-26 Budget - 2024 Cert. of Obl. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------|------------------------------------|-------------------|------------------|--------------------|---------------------|------------------|
| 047 - 2024 Certificates of Obligation | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 047-361000 | Pooled Cash Interest Earnings | 134 | 0 | 7 | 10 | 0 |
| 047-361002 | Investment Pools Interest Earnings | 576,734 | 200,000 | 533,270 | 900,000 | 200,000 |
| Interest Revenues Totals: | | 576,868 | 200,000 | 533,277 | 900,010 | 200,000 |
| Long-Term Debt Proceeds | | | | | | |
| 047-393000 | Bond Proceeds | 26,270,006 | 0 | 0 | 0 | 0 |
| Long-Term Debt Proceeds Totals: | | 26,270,006 | 0 | 0 | 0 | 0 |
| Revenue Totals: | | 26,846,874 | 200,000 | 533,277 | 900,010 | 200,000 |
| 2024 Certificates of Obligation Totals: | | 26,846,874 | 200,000 | 533,277 | 900,010 | 200,000 |



It's real.

2025-26 Budget - 2024 Cert. of Obl. Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 047 - 2024 Certificates of Obligation | | | | | |
| 90 - Non Departmental | | | | | |
| 32 - Professional Services | | | | | |
| 047-9000-320500 Professional Services | 133,941 | 175,000 | 0 | 0 | 0 |
| 32 - Professional Services Totals: | 133,941 | 175,000 | 0 | 0 | 0 |
| 70 - Capital Outlay | | | | | |
| 047-9000-702500 Improvements to Buildings | 29,449 | 300,000 | 190,711 | 74,749 | 0 |
| 047-9000-703000 Improvements Other Than Building | 3,463,463 | 25,077,919 | 4,883,344 | 10,077,334 | 13,435,469 |
| 047-9000-707100 Transportation-Vehicles | 0 | 0 | 458,428 | 522,473 | 0 |
| 70 - Capital Outlay Totals: | 3,492,912 | 25,377,919 | 5,532,484 | 10,674,556 | 13,435,469 |
| 90 - Non Departmental Totals: | 3,626,853 | 25,552,919 | 5,532,484 | 10,674,556 | 13,435,469 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 047-9800-970000 Use of Fund Balance | 0 | (25,352,919) | 0 | (9,774,546) | (13,235,469) |
| 97 - Use of Fund Balance Totals: | 0 | (25,352,919) | 0 | (9,774,546) | (13,235,469) |
| 98 - Use of Fund Balance Totals: | 0 | (25,352,919) | 0 | (9,774,546) | (13,235,469) |
| 047 - 2024 Certificates of Obligation Totals: | 3,626,853 | 200,000 | 5,532,484 | 900,010 | 200,000 |



It's real.

2025-26 Budget - 2025 Cert. of Obl. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 170 - 2025 CERTIFICATES OF OBLIGATION - GF | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 170-361000 | Pooled Cash Interest Earnings | 0 | 0 | 1 | 1 | 0 |
| 170-361002 | Investment Pools Interest Earnings | 0 | 0 | 156,228 | 850,000 | 200,000 |
| Interest Revenues Totals: | | 0 | 0 | 156,229 | 850,001 | 200,000 |
| | | | | | | |
| Long-Term Debt Proceeds | | | | | | |
| 170-393000 | Bond Proceeds | 0 | 41,100,000 | 41,425,085 | 41,425,085 | 0 |
| Long-Term Debt Proceeds Totals: | | 0 | 41,100,000 | 41,425,085 | 41,425,085 | 0 |
| | | | | | | |
| Revenue Totals: | | 0 | 41,100,000 | 41,581,314 | 42,275,086 | 200,000 |
| | | | | | | |
| 2025 CERTIFICATES OF OBLIGATION - GF Totals: | | 0 | 41,100,000 | 41,581,314 | 42,275,086 | 200,000 |



It's real.

2025-26 Budget - 2025 Cert. of Obl. Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------------|----------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 170 - 2025 CERTIFICATES OF OBLIGATION - GF | | | | | | |
| 90 - Non Departmental | | | | | | |
| 70 - Capital Outlay | | | | | | |
| 170-9000-701000 | Land | 0 | 2,000,000 | 0 | 0 | 2,000,000 |
| 170-9000-702500 | Improvements to Buildings | 0 | 2,904,000 | 446 | 446 | 2,915,000 |
| 170-9000-703000 | Improvements Other Than Building | 0 | 34,996,000 | 36,832 | 1,478,616 | 34,085,786 |
| 170-9000-706500 | Machine & Equipment - Small Equi | 0 | 0 | 0 | 590,677 | 0 |
| 170-9000-707100 | Transportation-Vehicles | 0 | 1,200,000 | 0 | 0 | 1,204,561 |
| 70 - Capital Outlay Totals: | | 0 | 41,100,000 | 37,278 | 2,069,739 | 40,205,347 |
| 90 - Non Departmental Totals: | | 0 | 41,100,000 | 37,278 | 2,069,739 | 40,205,347 |
| 98 - Use of Fund Balance | | | | | | |
| 96 - Use of Retained Earnings | | | | | | |
| 170-9800-960000 | Use of Fund Balance | 0 | 0 | 0 | 0 | (40,005,347) |
| 96 - Use of Retained Earnings Totals: | | 0 | 0 | 0 | 0 | (40,005,347) |
| 98 - Use of Fund Balance Totals: | | 0 | 0 | 0 | 0 | (40,005,347) |
| 170 - 2025 CERTIFICATES OF OBLIGATION - GF Totals: | | 0 | 41,100,000 | 37,278 | 2,069,739 | 200,000 |



It's real.

2025-26 Budget - 2014 Utility Rev. Bond Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 012 - 2014 UTILITY SYSTEM REVENUE BONDS | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 012-361000 | Pooled Cash Interest Earnings | 2 | 0 | 0 | 0 | 0 |
| 012-361002 | Investment Pools Interest Earnings | 1,207 | 0 | 161 | 192 | 0 |
| Interest Revenues Totals: | | 1,209 | 0 | 162 | 192 | 0 |
| Revenue Totals: | | 1,209 | 0 | 162 | 192 | 0 |
| 2014 UTILITY SYSTEM REVENUE BONDS Totals: | | 1,209 | 0 | 162 | 192 | 0 |



It's real.

2025-26 Budget - 2014 Utility Rev. Bond Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 012 - 2014 UTILITY SYSTEM REVENUE BONDS | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 012-9000-703000 Improvements Other Than Building | 22,106 | 4,480 | 5,550 | 8,440 | 30 |
| 70 - Capital Outlay Totals: | 22,106 | 4,480 | 5,550 | 8,440 | 30 |
| 90 - Non Departmental Totals: | 22,106 | 4,480 | 5,550 | 8,440 | 30 |
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 012-9800-960000 Use of Retained Earnings | 0 | (4,480) | 0 | (8,248) | (30) |
| 96 - Use of Retained Earnings Totals: | 0 | (4,480) | 0 | (8,248) | (30) |
| 98 - Use of Fund Balance Totals: | 0 | (4,480) | 0 | (8,248) | (30) |
| 012 - 2014 UTILITY SYSTEM REVENUE BONDS Totals: | 22,106 | 0 | 5,550 | 192 | 0 |



It's real.

2025-26 Budget - 2017 Utility Rev. Bond Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 005 - 2017 UTILITY REVENUE BONDS | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 005-361000 | Pooled Cash Interest Earnings | 49 | 0 | 20 | 25 | 0 |
| 005-361002 | Investment Pools Interest Earnings | 46,517 | 10,000 | 20,865 | 35,000 | 10,000 |
| Interest Revenues Totals: | | 46,565 | 10,000 | 20,885 | 35,025 | 10,000 |
| Revenue Totals: | | 46,565 | 10,000 | 20,885 | 35,025 | 10,000 |
| 2017 UTILITY REVENUE BONDS Totals: | | 46,565 | 10,000 | 20,885 | 35,025 | 10,000 |



It's real.

2025-26 Budget - 2017 Utility Rev. Bond Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 005 - 2017 UTILITY REVENUE BONDS | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 005-9000-703000 Capital Outlay / Impr. Other Than B | 546 | 869,600 | 0 | 25,494 | 895,667 |
| 70 - Capital Outlay Totals: | 546 | 869,600 | 0 | 25,494 | 895,667 |
| 90 - Non Departmental Totals: | 546 | 869,600 | 0 | 25,494 | 895,667 |
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 005-9800-960000 Non-Departmental / Use of Retained | 0 | (859,600) | 0 | 0 | (885,667) |
| 96 - Use of Retained Earnings Totals: | 0 | (859,600) | 0 | 0 | (885,667) |
| 98 - Use of Fund Balance Totals: | 0 | (859,600) | 0 | 0 | (885,667) |
| 005 - 2017 UTILITY REVENUE BONDS Totals: | 546 | 10,000 | 0 | 25,494 | 10,000 |



It's real.

2025-26 Budget - 2018 Utility Rev. Bond Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 056 - 2018 Utility Revenue Bonds | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 056-361000 | Pooled Cash Interest Earnings | 246 | 0 | 135 | 135 | 0 |
| 056-361002 | Investment Pools Interest Earnings | 63,825 | 25,000 | 26,946 | 48,000 | 5,000 |
| Interest Revenues Totals: | | 64,070 | 25,000 | 27,081 | 48,135 | 5,000 |
| Revenue Totals: | | 64,070 | 25,000 | 27,081 | 48,135 | 5,000 |
| 2018 Utility Revenue Bonds Totals: | | 64,070 | 25,000 | 27,081 | 48,135 | 5,000 |



It's real.

2025-26 Budget - 2018 Utility Rev. Bond Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 056 - 2018 Utility Revenue Bonds | | | | | |
| 90 - Non Departmental | | | | | |
| 32 - Professional Services | | | | | |
| 056-9000-320500 Professional Services | 0 | 691,025 | 0 | 0 | 0 |
| 32 - Professional Services Totals: | 0 | 691,025 | 0 | 0 | 0 |
| 70 - Capital Outlay | | | | | |
| 056-9000-703000 Improvements Other Than Building | 12,941 | 0 | 2,700 | 11,300 | 1,224,538 |
| 70 - Capital Outlay Totals: | 12,941 | 0 | 2,700 | 11,300 | 1,224,538 |
| 90 - Non Departmental Totals: | 12,941 | 691,025 | 2,700 | 11,300 | 1,224,538 |
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 056-9800-960000 Use of Retained Earnings | 0 | (666,025) | 0 | 0 | (1,219,538) |
| 96 - Use of Retained Earnings Totals: | 0 | (666,025) | 0 | 0 | (1,219,538) |
| 98 - Use of Fund Balance Totals: | 0 | (666,025) | 0 | 0 | (1,219,538) |
| 056 - 2018 Utility Revenue Bonds Totals: | 12,941 | 25,000 | 2,700 | 11,300 | 5,000 |



2025-26 Budget - 2020 Utility Rev. Bond Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 079 - 2020 UTILITY REVENUE BONDS | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 079-361000 | Pooled Cash Interest Earnings | 3 | 0 | 1 | 1 | 0 |
| 079-361002 | Investment Pools Interest Earnings | 154,276 | 75,000 | 58,741 | 90,000 | 50,000 |
| Interest Revenues Totals: | | 154,279 | 75,000 | 58,741 | 90,001 | 50,000 |
| Revenue Totals: | | 154,279 | 75,000 | 58,741 | 90,001 | 50,000 |
| 2020 UTILITY REVENUE BONDS Totals: | | 154,279 | 75,000 | 58,741 | 90,001 | 50,000 |



It's real.

2025-26 Budget - 2020 Utility Rev. Bond Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 079 - 2020 UTILITY REVENUE BONDS | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 079-9000-703000 Capital Outlay / Impr. Other Than B | 196 | 2,525,346 | 182,500 | 416,981 | 2,188,944 |
| 70 - Capital Outlay Totals: | 196 | 2,525,346 | 182,500 | 416,981 | 2,188,944 |
| 90 - Non Departmental Totals: | 196 | 2,525,346 | 182,500 | 416,981 | 2,188,944 |
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 079-9800-960000 Non-Departmental / Use of Retainer | 0 | (2,450,346) | 0 | (326,980) | (2,138,944) |
| 96 - Use of Retained Earnings Totals: | 0 | (2,450,346) | 0 | (326,980) | (2,138,944) |
| 98 - Use of Fund Balance Totals: | 0 | (2,450,346) | 0 | (326,980) | (2,138,944) |
| 079 - 2020 UTILITY REVENUE BONDS Totals: | 196 | 75,000 | 182,500 | 90,001 | 50,000 |



It's real.

2025-26 Budget - 2022 Cert. of Obl. Revenues UF

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 098 - 2022 CERTIFICATES OF OBL - UF | | | | | |
| Revenue | | | | | |
| Interest Revenues | | | | | |
| 098-361000 Pooled Cash Interest Earnings | 0 | 0 | 1 | 1 | 0 |
| 098-361002 Investment Pools Interest Earnings | 744,538 | 350,000 | 319,712 | 550,000 | 200,000 |
| Interest Revenues Totals: | 744,538 | 350,000 | 319,714 | 550,001 | 200,000 |
| Revenue Totals: | 744,538 | 350,000 | 319,714 | 550,001 | 200,000 |
| 2022 CERTIFICATES OF OBL - UF Totals: | 744,538 | 350,000 | 319,714 | 550,001 | 200,000 |



It's real.

2025-26 Budget - 2022 Cert. of Obl. Expenses UF

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 098 - 2022 CERTIFICATES OF OBL - UF | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 098-9000-703000 Improvements Other Than Building | 0 | 12,849,413 | 898,984 | 2,096,542 | 11,465,760 |
| 70 - Capital Outlay Totals: | 0 | 12,849,413 | 898,984 | 2,096,542 | 11,465,760 |
| 90 - Non Departmental Totals: | 0 | 12,849,413 | 898,984 | 2,096,542 | 11,465,760 |
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 098-9800-960000 Use of Retained Earnings | 0 | (12,499,413) | 0 | (1,546,541) | (11,265,760) |
| 96 - Use of Retained Earnings Totals: | 0 | (12,499,413) | 0 | (1,546,541) | (11,265,760) |
| 98 - Use of Fund Balance Totals: | 0 | (12,499,413) | 0 | (1,546,541) | (11,265,760) |
| 098 - 2022 CERTIFICATES OF OBL - UF Totals: | 0 | 350,000 | 898,984 | 550,001 | 200,000 |



It's real.

2025-26 Budget - 2022A Cert. of Obl. Revenues UF

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 082 - 2022A CERTIFICATES OF OBLIGATION - UF | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 082-361000 | Pooled Cash Interest Earnings | 20 | 0 | 4 | 4 | 0 |
| 082-361002 | Investment Pools Interest Earnings | 3,300,242 | 500,000 | 1,207,037 | 1,800,000 | 500,000 |
| Interest Revenues Totals: | | 3,300,263 | 500,000 | 1,207,041 | 1,800,004 | 500,000 |
| Revenue Totals: | | 3,300,263 | 500,000 | 1,207,041 | 1,800,004 | 500,000 |
| 2022A CERTIFICATES OF OBLIGATION - UF Totals: | | 3,300,263 | 500,000 | 1,207,041 | 1,800,004 | 500,000 |



It's real.

2025-26 Budget - 2022A Cert. of Obl. Expenses UF

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 082 - 2022A CERTIFICATES OF OBLIGATION - UF | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 082-9000-703000 Improvements Other Than Building | 0 | 57,212,979 | 11,482,899 | 20,821,063 | 32,313,909 |
| 70 - Capital Outlay Totals: | 0 | 57,212,979 | 11,482,899 | 20,821,063 | 32,313,909 |
| 90 - Non Departmental Totals: | 0 | 57,212,979 | 11,482,899 | 20,821,063 | 32,313,909 |
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 082-9800-960000 Use of Retained Earnings | 0 | (56,712,979) | 0 | (19,021,059) | (31,813,909) |
| 96 - Use of Retained Earnings Totals: | 0 | (56,712,979) | 0 | (19,021,059) | (31,813,909) |
| 98 - Use of Fund Balance Totals: | 0 | (56,712,979) | 0 | (19,021,059) | (31,813,909) |
| 082 - 2022A CERTIFICATES OF OBLIGATION - UF Totals: | 0 | 500,000 | 11,482,899 | 1,800,004 | 500,000 |



It's real.

2025-26 Budget - 2024 Cert. of Obl. Revenues UF

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 046 - 2024 Certificates of Obligation - UF | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 046-361000 | Pooled Cash Interest Earnings | 40 | 0 | 109 | 115 | 0 |
| 046-361002 | Investment Pools Interest Earnings | 1,845,292 | 400,000 | 1,911,751 | 3,000,000 | 500,000 |
| Interest Revenues Totals: | | 1,845,331 | 400,000 | 1,911,860 | 3,000,115 | 500,000 |
| Revenue Totals: | | 1,845,331 | 400,000 | 1,911,860 | 3,000,115 | 500,000 |
| 2024 Certificates of Obligation - UF Totals: | | 1,845,331 | 400,000 | 1,911,860 | 3,000,115 | 500,000 |



It's real.

2025-26 Budget - 2024 Cert. of Obl. Expenses UF

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 046 - 2024 Certificates of Obligation - UF | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 046-9000-703000 Improvements Other Than Building | 24,723 | 79,777,493 | 7,709,611 | 23,019,807 | 58,397,305 |
| 70 - Capital Outlay Totals: | 24,723 | 79,777,493 | 7,709,611 | 23,019,807 | 58,397,305 |
| 90 - Non Departmental Totals: | 24,723 | 79,777,493 | 7,709,611 | 23,019,807 | 58,397,305 |
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 046-9800-960000 Use of Retained Earnings | 0 | (79,377,493) | 0 | (20,019,692) | (57,897,305) |
| 96 - Use of Retained Earnings Totals: | 0 | (79,377,493) | 0 | (20,019,692) | (57,897,305) |
| 98 - Use of Fund Balance Totals: | 0 | (79,377,493) | 0 | (20,019,692) | (57,897,305) |
| 046 - 2024 Certificates of Obligation - UF Totals: | 24,723 | 400,000 | 7,709,611 | 3,000,115 | 500,000 |



It's real.

2025-26 Budget - 2025 Cert. of Obl. Revenues UF

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------------|------------------|--------------------|--------------------|---------------------|------------------|
| 171 - 2025 CERTIFICATES OF OBLIGATION - UF | | | | | |
| Revenue | | | | | |
| Interest Revenues | | | | | |
| 171-361002 Investment Pools Interest Earnings | 0 | 0 | 393,643 | 2,200,000 | 500,000 |
| Interest Revenues Totals: | 0 | 0 | 393,643 | 2,200,000 | 500,000 |
| Long-Term Debt Proceeds | | | | | |
| 171-393000 Bond Proceeds | 0 | 103,500,000 | 0 | 103,500,000 | 0 |
| Long-Term Debt Proceeds Totals: | 0 | 103,500,000 | 0 | 103,500,000 | 0 |
| Revenue Totals: | 0 | 103,500,000 | 393,643 | 105,700,000 | 500,000 |
| 2025 CERTIFICATES OF OBLIGATION - UF Totals: | 0 | 103,500,000 | 393,643 | 105,700,000 | 500,000 |



It's real.

2025-26 Budget - 2025 Cert. of Obl. Expenses UF

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 171 - 2025 CERTIFICATES OF OBLIGATION - UF | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 171-9000-703000 Improvements Other Than Building | 0 | 103,500,000 | 137,501 | 2,588,968 | 60,000,000 |
| 70 - Capital Outlay Totals: | 0 | 103,500,000 | 137,501 | 2,588,968 | 60,000,000 |
| 90 - Non Departmental Totals: | 0 | 103,500,000 | 137,501 | 2,588,968 | 60,000,000 |
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 171-9800-960000 Use of Retained Earnings | 0 | 0 | 0 | 0 | (59,500,000) |
| 96 - Use of Retained Earnings Totals: | 0 | 0 | 0 | 0 | (59,500,000) |
| 98 - Use of Fund Balance Totals: | 0 | 0 | 0 | 0 | (59,500,000) |
| 171 - 2025 CERTIFICATES OF OBLIGATION - UF Totals: | 0 | 103,500,000 | 137,501 | 2,588,968 | 500,000 |



It's real.

2025-26 Budget - TWDB Bond Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------|------------------------------------|-------------------|------------------|--------------------|---------------------|------------------|
| 072 - TWDB - GCWWTP | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 072-361002 | Investment Pools Interest Earnings | 723,214 | 5,000,000 | 3,554,218 | 6,200,000 | 1,000,000 |
| 072-361020 | Restricted Cash | 9,299,677 | 0 | 684,891 | 1,000,000 | 50,000 |
| Interest Revenues Totals: | | 10,022,891 | 5,000,000 | 4,239,109 | 7,200,000 | 1,050,000 |
| Revenue Totals: | | 10,022,891 | 5,000,000 | 4,239,109 | 7,200,000 | 1,050,000 |
| TWDB - GCWWTP Totals: | | 10,022,891 | 5,000,000 | 4,239,109 | 7,200,000 | 1,050,000 |



It's real.

2025-26 Budget - TWDB Bond Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 072 - TWDB - GCWWTP | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 072-9000-703000 Improvements Other Than Building | 0 | 102,567,471 | 25,608,131 | 47,236,827 | 100,000,000 |
| 70 - Capital Outlay Totals: | 0 | 102,567,471 | 25,608,131 | 47,236,827 | 100,000,000 |
| 90 - Non Departmental Totals: | 0 | 102,567,471 | 25,608,131 | 47,236,827 | 100,000,000 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 072-9800-970000 Use of Fund Balance | 0 | (97,567,471) | 0 | (40,036,827) | (98,950,000) |
| 97 - Use of Fund Balance Totals: | 0 | (97,567,471) | 0 | (40,036,827) | (98,950,000) |
| 98 - Use of Fund Balance Totals: | 0 | (97,567,471) | 0 | (40,036,827) | (98,950,000) |
| 072 - TWDB - GCWWTP Totals: | 0 | 5,000,000 | 25,608,131 | 7,200,000 | 1,050,000 |

**CAPITAL
PROJECTS
FUNDS**



It's real.

2025-26 Budget - Water Impact Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 015 - WATER IMPACT FUND | | | | | | |
| Revenue | | | | | | |
| Utility | | | | | | |
| 015-343013 | Water Impact Fee | 845,772 | 500,000 | 572,345 | 1,900,000 | 3,000,000 |
| Utility Totals: | | 845,772 | 500,000 | 572,345 | 1,900,000 | 3,000,000 |
| Interest Revenues | | | | | | |
| 015-361000 | Pooled Cash Interest Earnings | 321 | 100 | 136 | 201 | 100 |
| 015-361002 | Investment Pools Interest Earnings | 177,849 | 100,000 | 98,746 | 175,000 | 100,000 |
| Interest Revenues Totals: | | 178,170 | 100,100 | 98,882 | 175,201 | 100,100 |
| Revenue Totals: | | 1,023,942 | 600,100 | 671,227 | 2,075,201 | 3,100,100 |
| WATER IMPACT FUND Totals: | | 1,023,942 | 600,100 | 671,227 | 2,075,201 | 3,100,100 |



It's real.

2025-26 Budget - Water Impact Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 015 - WATER IMPACT FUND | | | | | |
| 90 - Non Departmental | | | | | |
| 82 - Intragvrnmntl. Transfers | | | | | |
| 015-9000-821800 Transfers to Water Rate Stabilizatio | 0 | 445,888 | 0 | 145,904 | 2,960,572 |
| 82 - Intragvrnmntl. Transfers Totals: | 0 | 445,888 | 0 | 145,904 | 2,960,572 |
| 90 - Non Departmental Totals: | 0 | 445,888 | 0 | 145,904 | 2,960,572 |
| 015 - WATER IMPACT FUND Totals: | 0 | 445,888 | 0 | 145,904 | 2,960,572 |



It's real.

2025-26 Budget - Sewer Impact Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 017 - SEWER IMPACT FUND | | | | | | |
| Revenue | | | | | | |
| Utility | | | | | | |
| 017-343047 | Sewer Impact Fee | 8,217,688 | 5,000,000 | 3,773,849 | 7,600,000 | 8,000,000 |
| Utility Totals: | | 8,217,688 | 5,000,000 | 3,773,849 | 7,600,000 | 8,000,000 |
| Interest Revenues | | | | | | |
| 017-361000 | Pooled Cash Interest Earnings | 1,531 | 500 | 422 | 670 | 500 |
| 017-361002 | Investment Pools Interest Earnings | 582,754 | 200,000 | 297,575 | 540,000 | 2,000,000 |
| Interest Revenues Totals: | | 584,285 | 200,500 | 297,997 | 540,670 | 2,000,500 |
| Revenue Totals: | | 8,801,973 | 5,200,500 | 4,071,846 | 8,140,670 | 10,000,500 |
| SEWER IMPACT FUND Totals: | | 8,801,973 | 5,200,500 | 4,071,846 | 8,140,670 | 10,000,500 |



It's real.

2025-26 Budget - Sewer Impact Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 017 - SEWER IMPACT FUND | | | | | |
| 90 - Non Departmental | | | | | |
| 82 - Intragvrnmntl. Transfers | | | | | |
| 017-9000-821700 Transfers to Sewer Rate Stabilizatio | 1,621,743 | 3,900,000 | 0 | 6,648,207 | 8,964,088 |
| 017-9000-822200 Transfers to Utility I&S Fund | 4,580,928 | 0 | 0 | 0 | 0 |
| 82 - Intragvrnmntl. Transfers Totals: | 6,202,671 | 3,900,000 | 0 | 6,648,207 | 8,964,088 |
| 90 - Non Departmental Totals: | 6,202,671 | 3,900,000 | 0 | 6,648,207 | 8,964,088 |
| 017 - SEWER IMPACT FUND Totals: | 6,202,671 | 3,900,000 | 0 | 6,648,207 | 8,964,088 |



It's real.

2025-26 Budget - Wholesale Power Sav. Fd. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 021 - WHOLESALE POWER SAVINGS | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 021-361000 | Pooled Cash Interest Earnings | 50 | 0 | 9 | 40 | 0 |
| 021-361002 | Investment Pools Interest Earnings | 54,174 | 20,000 | 24,084 | 40,000 | 10,000 |
| Interest Revenues Totals: | | 54,225 | 20,000 | 24,093 | 40,040 | 10,000 |
| Revenue Totals: | | 54,225 | 20,000 | 24,093 | 40,040 | 10,000 |
| WHOLESALE POWER SAVINGS Totals: | | 54,225 | 20,000 | 24,093 | 40,040 | 10,000 |



It's real.

2025-26 Budget - Wholesale Power Sav. Fd. Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 021 - WHOLESALE POWER SAVINGS | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 021-9000-703000 Improvements Other Than Building | 0 | 0 | (6,087) | 0 | 1,045,700 |
| 70 - Capital Outlay Totals: | 0 | 0 | (6,087) | 0 | 1,045,700 |
| 90 - Non Departmental Totals: | 0 | 0 | (6,087) | 0 | 1,045,700 |
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 021-9800-960000 Use of Retained Earnings | 0 | 0 | 0 | 0 | (1,035,700) |
| 96 - Use of Retained Earnings Totals: | 0 | 0 | 0 | 0 | (1,035,700) |
| 98 - Use of Fund Balance Totals: | 0 | 0 | 0 | 0 | (1,035,700) |
| 021 - WHOLESALE POWER SAVINGS Totals: | 0 | 0 | (6,087) | 0 | 10,000 |



It's real.

2025-26 Budget - Golf Course Cap. Proj. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 025 - GOLF COURSE CAPITAL PROJ. | | | | | | |
| Revenue | | | | | | |
| Culture and Recreation | | | | | | |
| 025-347001 | Golf Fees | 147,161 | 0 | 550 | 588 | 240,373 |
| Culture and Recreation Totals: | | 147,161 | 0 | 550 | 588 | 240,373 |
| Interest Revenues | | | | | | |
| 025-361000 | Pooled Cash Interest Earnings | 113 | 0 | 23 | 25 | 0 |
| 025-361002 | Investment Pools Interest Earnings | 10,675 | 1,000 | 4,496 | 7,500 | 5,000 |
| Interest Revenues Totals: | | 10,788 | 1,000 | 4,519 | 7,525 | 5,000 |
| Miscellaneous Revenues | | | | | | |
| 025-362030 | Miscellaneous Revenues | 8 | 0 | 344 | 2,213 | 0 |
| Miscellaneous Revenues Totals: | | 8 | 0 | 344 | 2,213 | 0 |
| Revenue Totals: | | 157,957 | 1,000 | 5,413 | 10,326 | 245,373 |
| GOLF COURSE CAPITAL PROJ. Totals: | | 157,957 | 1,000 | 5,413 | 10,326 | 245,373 |



It's real.

2025-26 Budget - Golf Course Cap. Proj. Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 025 - GOLF COURSE CAPITAL PROJ. | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 025-9000-706500 Machine & Equipment - Small Equi | 24,570 | 0 | (1,890) | 0 | 120,000 |
| 70 - Capital Outlay Totals: | 24,570 | 0 | (1,890) | 0 | 120,000 |
| 93 - Capital Lease Principal | | | | | |
| 025-9000-930000 Capital Lease Principal | 137,420 | 134,034 | 37,901 | 134,034 | 155,690 |
| 93 - Capital Lease Principal Totals: | 137,420 | 134,034 | 37,901 | 134,034 | 155,690 |
| 94 - Capital Lease Interest | | | | | |
| 025-9000-940000 Capital Lease Interest | 11,826 | 8,783 | 7,697 | 28,483 | 4,763 |
| 94 - Capital Lease Interest Totals: | 11,826 | 8,783 | 7,697 | 28,483 | 4,763 |
| 90 - Non Departmental Totals: | 173,816 | 142,817 | 43,708 | 162,517 | 280,453 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 025-9800-970000 Use of Fund Balance | 0 | (141,817) | 0 | (152,191) | (35,080) |
| 97 - Use of Fund Balance Totals: | 0 | (141,817) | 0 | (152,191) | (35,080) |
| 98 - Use of Fund Balance Totals: | 0 | (141,817) | 0 | (152,191) | (35,080) |
| 025 - GOLF COURSE CAPITAL PROJ. Totals: | 173,816 | 1,000 | 43,708 | 10,326 | 245,373 |



It's real.

2025-26 Budget - Building/Infr Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 044 - Building and Infrastructure Fund | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 044-361000 | Pooled Cash Interest Earnings | 0 | 0 | 0 | 1 | 0 |
| 044-361002 | Investment Pools Interest Earnings | 40,687 | 15,000 | 38,456 | 65,000 | 10,000 |
| Interest Revenues Totals: | | 40,687 | 15,000 | 38,456 | 65,001 | 10,000 |
| Intragovernmental Trnsfrs | | | | | | |
| 044-391010 | Transfers from General Fund | 1,010,000 | 434,109 | 0 | 434,109 | 0 |
| Intragovernmental Trnsfrs Totals: | | 1,010,000 | 434,109 | 0 | 434,109 | 0 |
| Revenue Totals: | | 1,050,687 | 449,109 | 38,456 | 499,110 | 10,000 |
| Building and Infrastructure Fund Totals: | | 1,050,687 | 449,109 | 38,456 | 499,110 | 10,000 |



It's real.

2025-26 Budget - Building/Infr Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 044 - Building and Infrastructure Fund | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 044-9000-702000 Buildings | 0 | 740,000 | 0 | 137,641 | 0 |
| 70 - Capital Outlay Totals: | 0 | 740,000 | 0 | 137,641 | 0 |
| 90 - Non Departmental Totals: | 0 | 740,000 | 0 | 137,641 | 0 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 044-9800-970000 Use of Fund Balance | 0 | (290,891) | 0 | 0 | 0 |
| 97 - Use of Fund Balance Totals: | 0 | (290,891) | 0 | 0 | 0 |
| 98 - Use of Fund Balance Totals: | 0 | (290,891) | 0 | 0 | 0 |
| 044 - Building and Infrastructure Fund Totals: | 0 | 449,109 | 0 | 137,641 | 0 |



2025-26 Budget - Golf Building Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 052 - GOLF BUILDING FUND | | | | | | |
| Revenue | | | | | | |
| Culture and Recreation | | | | | | |
| 052-347001 | Golf Fees | 114,007 | 0 | 426 | 456 | 89,819 |
| Culture and Recreation Totals: | | 114,007 | 0 | 426 | 456 | 89,819 |
| Interest Revenues | | | | | | |
| 052-361000 | Pooled Cash Interest Earnings | 183 | 0 | 51 | 90 | 0 |
| 052-361002 | Investment Pools Interest Earnings | 32,690 | 500 | 15,701 | 28,000 | 2,000 |
| Interest Revenues Totals: | | 32,873 | 500 | 15,753 | 28,090 | 2,000 |
| Lease Revenues | | | | | | |
| 052-363045 | Water Rights | 33,296 | 16,000 | 16,000 | 16,000 | 8,000 |
| Lease Revenues Totals: | | 33,296 | 16,000 | 16,000 | 16,000 | 8,000 |
| Revenue Totals: | | 180,176 | 16,500 | 32,179 | 44,546 | 99,819 |
| GOLF BUILDING FUND Totals: | | 180,176 | 16,500 | 32,179 | 44,546 | 99,819 |



It's real.

2025-26 Budget - Golf Building Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 052 - GOLF BUILDING FUND | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 052-9000-702500 Improvements to Buildings | (809) | 0 | 0 | 0 | 0 |
| 70 - Capital Outlay Totals: | (809) | 0 | 0 | 0 | 0 |
| 93 - Capital Lease Principal | | | | | |
| 052-9000-930000 Principal Payments | 30,200 | 36,240 | 0 | 36,240 | 199,983 |
| 93 - Capital Lease Principal Totals: | 30,200 | 36,240 | 0 | 36,240 | 199,983 |
| 94 - Capital Lease Interest | | | | | |
| 052-9000-940000 Interest Payments | 49,190 | 47,680 | 23,840 | 47,680 | 76,402 |
| 94 - Capital Lease Interest Totals: | 49,190 | 47,680 | 23,840 | 47,680 | 76,402 |
| 90 - Non Departmental Totals: | 78,581 | 83,920 | 23,840 | 83,920 | 276,385 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 052-9800-970000 Use of Fund Balance | 0 | (67,420) | 0 | (39,374) | (176,566) |
| 97 - Use of Fund Balance Totals: | 0 | (67,420) | 0 | (39,374) | (176,566) |
| 98 - Use of Fund Balance Totals: | 0 | (67,420) | 0 | (39,374) | (176,566) |
| 052 - GOLF BUILDING FUND Totals: | 78,581 | 16,500 | 23,840 | 44,546 | 99,819 |



It's real.

2025-26 Budget - Sidewalk Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 076 - SIDEWALK FUND | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 076-361000 | Pooled Cash Interest Earnings | 67 | 0 | 29 | 50 | 0 |
| 076-361002 | Investment Pools Interest Earnings | 18,506 | 14,000 | 7,775 | 14,000 | 10,000 |
| Interest Revenues Totals: | | 18,573 | 14,000 | 7,804 | 14,050 | 10,000 |
| Miscellaneous Revenues | | | | | | |
| 076-362012 | Sidewalk Development Fee | 20,164 | 10,000 | 61,229 | 88,392 | 10,000 |
| Miscellaneous Revenues Totals: | | 20,164 | 10,000 | 61,229 | 88,392 | 10,000 |
| Revenue Totals: | | 38,737 | 24,000 | 69,033 | 102,442 | 20,000 |
| SIDEWALK FUND Totals: | | 38,737 | 24,000 | 69,033 | 102,442 | 20,000 |



It's real.

2025-26 Budget - Sidewalk Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 076 - SIDEWALK FUND | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 076-9000-703000 Improvements Other Than Building | 106,740 | 200,000 | 0 | 222,372 | 100,000 |
| 70 - Capital Outlay Totals: | 106,740 | 200,000 | 0 | 222,372 | 100,000 |
| 90 - Non Departmental Totals: | 106,740 | 200,000 | 0 | 222,372 | 100,000 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 076-9800-970000 Use of Fund Balance | 0 | (176,000) | 0 | (119,930) | (80,000) |
| 97 - Use of Fund Balance Totals: | 0 | (176,000) | 0 | (119,930) | (80,000) |
| 98 - Use of Fund Balance Totals: | 0 | (176,000) | 0 | (119,930) | (80,000) |
| 076 - SIDEWALK FUND Totals: | 106,740 | 24,000 | 0 | 102,442 | 20,000 |



It's real.

2025-26 Budget - Park Development Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 078 - PARK DEVELOPMENT FUND | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 078-361000 | Pooled Cash Interest Earnings | 145 | 100 | 201 | 202 | 0 |
| 078-361002 | Investment Pools Interest Earnings | 114,587 | 50,000 | 42,451 | 75,000 | 50,000 |
| Interest Revenues Totals: | | 114,731 | 50,100 | 42,652 | 75,202 | 50,000 |
| Miscellaneous Revenues | | | | | | |
| 078-362011 | Park Development Fee | 330,925 | 525,000 | 316,800 | 675,000 | 300,000 |
| Miscellaneous Revenues Totals: | | 330,925 | 525,000 | 316,800 | 675,000 | 300,000 |
| Revenue Totals: | | 445,656 | 575,100 | 359,452 | 750,202 | 350,000 |
| PARK DEVELOPMENT FUND Totals: | | 445,656 | 575,100 | 359,452 | 750,202 | 350,000 |



It's real.

2025-26 Budget - Park Development Fund Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|----------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 078 - PARK DEVELOPMENT FUND | | | | | | |
| 90 - Non Departmental | | | | | | |
| 70 - Capital Outlay | | | | | | |
| 078-9000-703000 | Improvements Other Than Building | 1,013,385 | 490,000 | 29,933 | 154,871 | 625,000 |
| 078-9000-706500 | Machine & Equipment - Small Equi | 33,197 | 0 | (301) | 0 | 0 |
| 70 - Capital Outlay Totals: | | 1,046,581 | 490,000 | 29,632 | 154,871 | 625,000 |
| 90 - Non Departmental Totals: | | 1,046,581 | 490,000 | 29,632 | 154,871 | 625,000 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 078-9800-970000 | Use of Fund Balance | 0 | 0 | 0 | 0 | (275,000) |
| 97 - Use of Fund Balance Totals: | | 0 | 0 | 0 | 0 | (275,000) |
| 98 - Use of Fund Balance Totals: | | 0 | 0 | 0 | 0 | (275,000) |
| 078 - PARK DEVELOPMENT FUND Totals: | | 1,046,581 | 490,000 | 29,632 | 154,871 | 350,000 |



It's real.

2025-26 Budget - Library Building Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 084 - LIBRARY BUILDING FUND | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 084-361000 | Pooled Cash Interest Earnings | 8 | 0 | 4 | 6 | 0 |
| 084-361002 | Investment Pools Interest Earnings | 4,746 | 2,000 | 1,889 | 3,000 | 1,000 |
| Interest Revenues Totals: | | 4,754 | 2,000 | 1,893 | 3,006 | 1,000 |
| Revenue Totals: | | 4,754 | 2,000 | 1,893 | 3,006 | 1,000 |
| LIBRARY BUILDING FUND Totals: | | 4,754 | 2,000 | 1,893 | 3,006 | 1,000 |



It's real.

2025-26 Budget - Library Building Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 084 - LIBRARY BUILDING FUND | | | | | |
| 90 - Non Departmental | | | | | |
| 43 - Repair and Maintenance | | | | | |
| 084-9000-433000 Buildings Maintenance | 0 | 20,000 | 0 | 10,000 | 10,000 |
| 43 - Repair and Maintenance Totals: | 0 | 20,000 | 0 | 10,000 | 10,000 |
| 70 - Capital Outlay | | | | | |
| 084-9000-703000 Improvements Other Than Building | 0 | 0 | 0 | 10,000 | 0 |
| 70 - Capital Outlay Totals: | 0 | 0 | 0 | 10,000 | 0 |
| 90 - Non Departmental Totals: | 0 | 20,000 | 0 | 20,000 | 10,000 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 084-9800-970000 Use of Fund Balance | 0 | (18,000) | 0 | (16,994) | (9,000) |
| 97 - Use of Fund Balance Totals: | 0 | (18,000) | 0 | (16,994) | (9,000) |
| 98 - Use of Fund Balance Totals: | 0 | (18,000) | 0 | (16,994) | (9,000) |
| 084 - LIBRARY BUILDING FUND Totals: | 0 | 2,000 | 0 | 3,006 | 1,000 |



It's real.

2025-26 Budget - Hydro Rights Sub. Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 092 - HYDRO RIGHTS SUBORD. FUND | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 092-361000 | Pooled Cash Interest Earnings | 12 | 0 | 35 | 75 | 0 |
| 092-361002 | Investment Pools Interest Earnings | 35,543 | 10,000 | 14,680 | 25,000 | 10,000 |
| Interest Revenues Totals: | | 35,555 | 10,000 | 14,716 | 25,075 | 10,000 |
| Lease Revenues | | | | | | |
| 092-363035 | Hydro-Electric Plant | 26,667 | 25,000 | 13,750 | 25,000 | 25,000 |
| Lease Revenues Totals: | | 26,667 | 25,000 | 13,750 | 25,000 | 25,000 |
| Revenue Totals: | | 62,222 | 35,000 | 28,466 | 50,075 | 35,000 |
| HYDRO RIGHTS SUBORD. FUND Totals: | | 62,222 | 35,000 | 28,466 | 50,075 | 35,000 |



It's real.

2025-26 Budget - Hydro Rights Sub. Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 092 - HYDRO RIGHTS SUBORD. FUND | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 092-9000-702500 Improvements to Buildings | 7,545 | 25,000 | 0 | 25,667 | 25,000 |
| 092-9000-703000 Improvements Other Than Building | 4,900 | 0 | 0 | 0 | 105,277 |
| 70 - Capital Outlay Totals: | 12,445 | 25,000 | 0 | 25,667 | 130,277 |
| 90 - Non Departmental Totals: | 12,445 | 25,000 | 0 | 25,667 | 130,277 |
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 092-9800-960000 Use of Retained Earnings | 0 | 0 | 0 | 0 | (95,277) |
| 96 - Use of Retained Earnings Totals: | 0 | 0 | 0 | 0 | (95,277) |
| 98 - Use of Fund Balance Totals: | 0 | 0 | 0 | 0 | (95,277) |
| 092 - HYDRO RIGHTS SUBORD. FUND Totals: | 12,445 | 25,000 | 0 | 25,667 | 35,000 |



It's real.

2025-26 Budget - CVB Building Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 097 - CVB BUILDING FUND | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 097-361000 | Pooled Cash Interest Earnings | 196 | 50 | 60 | 100 | 0 |
| 097-361002 | Investment Pools Interest Earnings | 672 | 100 | 297 | 450 | 100 |
| Interest Revenues Totals: | | 868 | 150 | 357 | 550 | 100 |
| Revenue Totals: | | 868 | 150 | 357 | 550 | 100 |
| CVB BUILDING FUND Totals: | | 868 | 150 | 357 | 550 | 100 |



It's real.

2025-26 Budget - CVB Building Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 097 - CVB BUILDING FUND | | | | | |
| 90 - Non Departmental | | | | | |
| 70 - Capital Outlay | | | | | |
| 097-9000-702000 Buildings | 29,748 | 10,000 | 0 | 0 | 0 |
| 70 - Capital Outlay Totals: | 29,748 | 10,000 | 0 | 0 | 0 |
| 90 - Non Departmental Totals: | 29,748 | 10,000 | 0 | 0 | 0 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 097-9800-970000 Use of Fund Balance | 0 | (9,850) | 0 | 0 | 0 |
| 97 - Use of Fund Balance Totals: | 0 | (9,850) | 0 | 0 | 0 |
| 98 - Use of Fund Balance Totals: | 0 | (9,850) | 0 | 0 | 0 |
| 097 - CVB BUILDING FUND Totals: | 29,748 | 150 | 0 | 0 | 0 |



It's real.

2025-26 Budget - Roadway Impact Area A Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 181 - ROADWAY IMPACT FEE FD-SVC AREA A | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 181-361000 | Pooled Cash Interest Earnings | 535 | 100 | 173 | 175 | 100 |
| 181-361002 | Investment Pools Interest Earnings | 156,117 | 100,000 | 94,186 | 150,000 | 100,000 |
| Interest Revenues Totals: | | 156,651 | 100,100 | 94,358 | 150,175 | 100,100 |
| | | | | | | |
| Miscellaneous Revenues | | | | | | |
| 181-362006 | Roadway Impact Fee-Service Area A | 1,216,747 | 500,000 | 524,092 | 1,300,000 | 500,000 |
| Miscellaneous Revenues Totals: | | 1,216,747 | 500,000 | 524,092 | 1,300,000 | 500,000 |
| | | | | | | |
| Revenue Totals: | | 1,373,398 | 600,100 | 618,450 | 1,450,175 | 600,100 |
| | | | | | | |
| ROADWAY IMPACT FEE FD-SVC AREA A Totals: | | 1,373,398 | 600,100 | 618,450 | 1,450,175 | 600,100 |



It's real.

2025-26 Budget - Roadway Impact Area A Expenses

| | FY2023 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 181 - ROADWAY IMPACT FEE FD-SVC AREA A | | | | | |
| 90 - Non Departmental | | | | | |
| 32 - Professional Services | | | | | |
| 181-9000-320500 Professional Services | 4,560 | 80,088 | 107,148 | 164,244 | 0 |
| 32 - Professional Services Totals: | 4,560 | 80,088 | 107,148 | 164,244 | 0 |
| 82 - Intragvrnmntl. Transfers | | | | | |
| 181-9000-823100 Transfers to General I&S Fund | 0 | 0 | 0 | 0 | 1,899,837 |
| 82 - Intragvrnmntl. Transfers Totals: | 0 | 0 | 0 | 0 | 1,899,837 |
| 90 - Non Departmental Totals: | 4,560 | 80,088 | 107,148 | 164,244 | 1,899,837 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 181-9800-970000 Use of Fund Balance | 0 | (80,088) | 0 | 0 | (1,299,737) |
| 97 - Use of Fund Balance Totals: | 0 | (80,088) | 0 | 0 | (1,299,737) |
| 98 - Use of Fund Balance Totals: | 0 | (80,088) | 0 | 0 | (1,299,737) |
| 181 - ROADWAY IMPACT FEE FD-SVC AREA A Totals: | 4,560 | 0 | 107,148 | 164,244 | 600,100 |



It's real.

2025-26 Budget - Roadway Impact Area B Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 182 - ROADWAY IMPACT FEE FD-SVC AREA B | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 182-361000 | Pooled Cash Interest Earnings | 255 | 100 | 58 | 125 | 50 |
| 182-361002 | Investment Pools Interest Earnings | 75,266 | 30,000 | 34,306 | 55,000 | 30,000 |
| Interest Revenues Totals: | | 75,522 | 30,100 | 34,364 | 55,125 | 30,050 |
| Other Revenues | | | | | | |
| 182-362007 | Roadway Impact Fee-Service Area B | 211,398 | 150,000 | 89,093 | 300,000 | 150,000 |
| Other Revenues Totals: | | 211,398 | 150,000 | 89,093 | 300,000 | 150,000 |
| Revenue Totals: | | 286,920 | 180,100 | 123,457 | 355,125 | 180,050 |
| ROADWAY IMPACT FEE FD-SVC AREA B Totals: | | 286,920 | 180,100 | 123,457 | 355,125 | 180,050 |



It's real.

2025-26 Budget - Roadway Impact Area B Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 182 - ROADWAY IMPACT FEE FD-SVC AREA B | | | | | |
| 90 - Non Departmental | | | | | |
| 32 - Professional Services | | | | | |
| 182-9000-320500 Professional Services | 157,660 | 10,000 | 60,759 | 95,496 | 259,106 |
| 32 - Professional Services Totals: | 157,660 | 10,000 | 60,759 | 95,496 | 259,106 |
| 75 - Capital Projects | | | | | |
| 182-9000-750200 Roadway Extensions - Svc Area B | 0 | 225,000 | 0 | 0 | 0 |
| 75 - Capital Projects Totals: | 0 | 225,000 | 0 | 0 | 0 |
| 90 - Non Departmental Totals: | 157,660 | 235,000 | 60,759 | 95,496 | 259,106 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 182-9800-970000 Use of Fund Balance | 0 | (54,900) | 0 | 0 | (79,056) |
| 97 - Use of Fund Balance Totals: | 0 | (54,900) | 0 | 0 | (79,056) |
| 98 - Use of Fund Balance Totals: | 0 | (54,900) | 0 | 0 | (79,056) |
| 182 - ROADWAY IMPACT FEE FD-SVC AREA B Totals: | 157,660 | 180,100 | 60,759 | 95,496 | 180,050 |



It's real.

2025-26 Budget - Roadway Impact Area C Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 183 - ROADWAY IMPACT FEE FD-SVC AREA C | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 183-361000 | Pooled Cash Interest Earnings | 454 | 100 | 391 | 600 | 100 |
| 183-361002 | Investment Pools Interest Earnings | 97,125 | 50,000 | 49,654 | 95,000 | 50,000 |
| Interest Revenues Totals: | | 97,579 | 50,100 | 50,045 | 95,600 | 50,100 |
| | | | | | | |
| Miscellaneous Revenues | | | | | | |
| 183-362008 | Roadway Impact Fee-Service Area C | 241,683 | 100,000 | 375,902 | 600,000 | 100,000 |
| Miscellaneous Revenues Totals: | | 241,683 | 100,000 | 375,902 | 600,000 | 100,000 |
| | | | | | | |
| Revenue Totals: | | 339,261 | 150,100 | 425,947 | 695,600 | 150,100 |
| | | | | | | |
| ROADWAY IMPACT FEE FD-SVC AREA C Totals: | | 339,261 | 150,100 | 425,947 | 695,600 | 150,100 |



It's real.

2025-26 Budget - Roadway Impact Area C Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 183 - ROADWAY IMPACT FEE FD-SVC AREA C | | | | | |
| 90 - Non Departmental | | | | | |
| 32 - Professional Services | | | | | |
| 183-9000-320500 Professional Services | 51,599 | 0 | 32,260 | 84,156 | 103,186 |
| 32 - Professional Services Totals: | 51,599 | 0 | 32,260 | 84,156 | 103,186 |
| 75 - Capital Projects | | | | | |
| 183-9000-750300 Roadway Extensions - Svc Area C | 0 | 75,000 | 0 | 0 | 0 |
| 75 - Capital Projects Totals: | 0 | 75,000 | 0 | 0 | 0 |
| 90 - Non Departmental Totals: | 51,599 | 75,000 | 32,260 | 84,156 | 103,186 |
| 183 - ROADWAY IMPACT FEE FD-SVC AREA C Totals: | 51,599 | 75,000 | 32,260 | 84,156 | 103,186 |



2025-26 Budget - Roadway Impact Area D Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 184 - ROADWAY IMPACT FEE FD-SVC AREA D | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 184-361000 | Pooled Cash Interest Earnings | 283 | 100 | 122 | 170 | 50 |
| 184-361002 | Investment Pools Interest Earnings | 38,337 | 10,000 | 18,035 | 30,000 | 10,000 |
| Interest Revenues Totals: | | 38,620 | 10,100 | 18,158 | 30,170 | 10,050 |
| Miscellaneous Revenues | | | | | | |
| 184-362009 | Roadway Impact Fee-Service Area D | 73,447 | 40,000 | 69,066 | 165,000 | 40,000 |
| Miscellaneous Revenues Totals: | | 73,447 | 40,000 | 69,066 | 165,000 | 40,000 |
| Revenue Totals: | | 112,067 | 50,100 | 87,223 | 195,170 | 50,050 |
| ROADWAY IMPACT FEE FD-SVC AREA D Totals: | | 112,067 | 50,100 | 87,223 | 195,170 | 50,050 |



It's real.

2025-26 Budget - Roadway Impact Area D Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 184 - ROADWAY IMPACT FEE FD-SVC AREA D | | | | | |
| 90 - Non Departmental | | | | | |
| 32 - Professional Services | | | | | |
| 184-9000-320500 Professional Services | 14,107 | 0 | 15,377 | 40,114 | 88,042 |
| 32 - Professional Services Totals: | 14,107 | 0 | 15,377 | 40,114 | 88,042 |
| 75 - Capital Projects | | | | | |
| 184-9000-750400 Roadway Extensions - Svc Area D | 0 | 75,000 | 0 | 0 | 0 |
| 75 - Capital Projects Totals: | 0 | 75,000 | 0 | 0 | 0 |
| 90 - Non Departmental Totals: | 14,107 | 75,000 | 15,377 | 40,114 | 88,042 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 184-9800-970000 Use of Fund Balance | 0 | (24,900) | 0 | 0 | (37,992) |
| 97 - Use of Fund Balance Totals: | 0 | (24,900) | 0 | 0 | (37,992) |
| 98 - Use of Fund Balance Totals: | 0 | (24,900) | 0 | 0 | (37,992) |
| 184 - ROADWAY IMPACT FEE FD-SVC AREA D Totals: | 14,107 | 50,100 | 15,377 | 40,114 | 50,050 |

MISCELLANEOUS FUNDS



2025-26 Budget - Evidence/Abandoned Fund Revenues

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 004 - EVIDENCE/ABANDONED FDS-PD | | | | | |
| Revenue | | | | | |
| Interest Revenues | | | | | |
| 004-361002 Investment Pools Interest Earnings | 1,454 | 500 | 602 | 900 | 500 |
| Interest Revenues Totals: | 1,454 | 500 | 602 | 900 | 500 |
| Revenue Totals: | 1,454 | 500 | 602 | 900 | 500 |
| EVIDENCE/ABANDONED FDS-PD Totals: | 1,454 | 500 | 602 | 900 | 500 |



It's real.

2025-26 Budget - Mun. Court Security Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 009 - MUNICIPAL CT SECURITY FD. | | | | | | |
| Revenue | | | | | | |
| Municipal Court | | | | | | |
| 009-351005 | Municipal Court Security Fee | 14,150 | 13,000 | 6,908 | 15,000 | 15,000 |
| Municipal Court Totals: | | 14,150 | 13,000 | 6,908 | 15,000 | 15,000 |
| Interest Revenues | | | | | | |
| 009-361000 | Pooled Cash Interest Earnings | 3 | 0 | 0 | 1 | 0 |
| 009-361002 | Investment Pools Interest Earnings | 1,237 | 500 | 458 | 675 | 500 |
| Interest Revenues Totals: | | 1,240 | 500 | 458 | 676 | 500 |
| Revenue Totals: | | 15,390 | 13,500 | 7,367 | 15,676 | 15,500 |
| MUNICIPAL CT SECURITY FD. Totals: | | 15,390 | 13,500 | 7,367 | 15,676 | 15,500 |



It's real.

2025-26 Budget - Mun. Court Security Fund Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------|-----------------------|------------------|------------------|--------------------|---------------------|------------------|
| 009 - MUNICIPAL CT SECURITY FD. | | | | | | |
| 90 - Non Departmental | | | | | | |
| 11 - Salaries | | | | | | |
| 009-9000-110100 | Regular Salaries | 10,201 | 15,557 | 5,285 | 15,557 | 15,628 |
| 11 - Salaries Totals: | | 10,201 | 15,557 | 5,285 | 15,557 | 15,628 |
| 12 - Benefits | | | | | | |
| 009-9000-121000 | Payroll Taxes | 739 | 1,190 | 386 | 1,190 | 1,196 |
| 009-9000-122000 | Retirement | 2,048 | 2,240 | 988 | 2,240 | 2,170 |
| 009-9000-123000 | Health Insurance | 1,003 | 1,083 | 496 | 1,083 | 1,091 |
| 009-9000-123100 | Life Insurance | 6 | 6 | 3 | 6 | 6 |
| 009-9000-124000 | Workers' Compensation | 151 | 177 | 84 | 177 | 171 |
| 12 - Benefits Totals: | | 3,947 | 4,696 | 1,957 | 4,696 | 4,634 |
| 90 - Non Departmental Totals: | | 14,149 | 20,253 | 7,242 | 20,253 | 20,262 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 009-9800-970000 | Use of Fund Balance | 0 | (6,753) | 0 | (4,602) | (4,762) |
| 97 - Use of Fund Balance Totals: | | 0 | (6,753) | 0 | (4,602) | (4,762) |
| 98 - Use of Fund Balance Totals: | | 0 | (6,753) | 0 | (4,602) | (4,762) |
| 009 - MUNICIPAL CT SECURITY FD. Totals: | | 14,149 | 13,500 | 7,242 | 15,651 | 15,500 |



It's real.

2025-26 Budget - Rate Stabilization Fund Rev-Elect

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 010 - ELECTRIC RATE STABILIZATION FUND | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 010-361000 | Pooled Cash Interest Earnings | 3 | 0 | 2 | 2 | 0 |
| 010-361002 | Investment Pools Interest Earnings | 67,051 | 50,000 | 30,018 | 55,000 | 30,000 |
| Interest Revenues Totals: | | 67,054 | 50,000 | 30,019 | 55,002 | 30,000 |
| Revenue Totals: | | 67,054 | 50,000 | 30,019 | 55,002 | 30,000 |
| ELECTRIC RATE STABILIZATION FUND Totals: | | 67,054 | 50,000 | 30,019 | 55,002 | 30,000 |



2025-26 Budget - Mun. Court Tech. Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 013 - MUNICIPAL CT. TECHNOLOGY | | | | | | |
| Revenue | | | | | | |
| Municipal Court | | | | | | |
| 013-351003 | Technology Fee | 12,182 | 11,000 | 5,914 | 13,000 | 13,000 |
| Municipal Court Totals: | | 12,182 | 11,000 | 5,914 | 13,000 | 13,000 |
| Interest Revenues | | | | | | |
| 013-361000 | Pooled Cash Interest Earnings | 31 | 0 | 33 | 70 | 0 |
| 013-361002 | Investment Pools Interest Earnings | 10 | 25 | 4 | 6 | 25 |
| Interest Revenues Totals: | | 41 | 25 | 37 | 76 | 25 |
| Revenue Totals: | | 12,223 | 11,025 | 5,951 | 13,076 | 13,025 |
| MUNICIPAL CT. TECHNOLOGY Totals: | | 12,223 | 11,025 | 5,951 | 13,076 | 13,025 |



It's real.

2025-26 Budget - Mun. Court Tech. Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 013 - MUNICIPAL CT. TECHNOLOGY | | | | | |
| 90 - Non Departmental | | | | | |
| 43 - Repair and Maintenance | | | | | |
| 013-9000-431200 Office Maintenance-Computer | 0 | 8,265 | 0 | 0 | 0 |
| 43 - Repair and Maintenance Totals: | 0 | 8,265 | 0 | 0 | 0 |
| 44 - Rental | | | | | |
| 013-9000-441500 Office Equipment Rental | 2,760 | 2,760 | 1,386 | 2,760 | 2,760 |
| 44 - Rental Totals: | 2,760 | 2,760 | 1,386 | 2,760 | 2,760 |
| 90 - Non Departmental Totals: | 2,760 | 11,025 | 1,386 | 2,760 | 2,760 |
| 013 - MUNICIPAL CT. TECHNOLOGY Totals: | 2,760 | 11,025 | 1,386 | 2,760 | 2,760 |



2025-26 Budget - Rate Stabilization Fund Rev-Water

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 014 - WATER RATE STABILIZATION FD | | | | | |
| Revenue | | | | | |
| Interest Revenues | | | | | |
| 014-361002 Investment Pools Interest Earnings | 0 | 0 | 2,464 | 4,000 | 2,000 |
| 014-361003 Treasuries Interest Earnings | 0 | 10,000 | 0 | 0 | 0 |
| Interest Revenues Totals: | 0 | 10,000 | 2,464 | 4,000 | 2,000 |
| Intragovernmental Trnsfrs | | | | | |
| 014-391015 Water Impact Fees | 96,707 | 445,888 | 0 | 145,904 | 2,960,572 |
| Intragovernmental Trnsfrs Totals: | 96,707 | 445,888 | 0 | 145,904 | 2,960,572 |
| Revenue Totals: | 96,708 | 455,888 | 2,464 | 149,904 | 2,962,572 |
| WATER RATE STABILIZATION FD Totals: | 96,708 | 455,888 | 2,464 | 149,904 | 2,962,572 |



It's real.

2025-26 Budget - Rate Stabilization Fund Exp-Water

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 014 - WATER RATE STABILIZATION FD | | | | | |
| 90 - Non Departmental | | | | | |
| 82 - Intragvrnmntl. Transfers | | | | | |
| 014-9000-822200 Transfers to Utility I&S Fund | 0 | 0 | 0 | 145,904 | 1,608,166 |
| 82 - Intragvrnmntl. Transfers Totals: | 0 | 0 | 0 | 145,904 | 1,608,166 |
| 90 - Non Departmental Totals: | 0 | 0 | 0 | 145,904 | 1,608,166 |
| 014 - WATER RATE STABILIZATION FD Totals: | 0 | 0 | 0 | 145,904 | 1,608,166 |



It's real.

2025-26 Budget - Seguin Comm. on the Arts Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 016 - SEGUIN ARTS COMMISSION | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 016-361000 | Pooled Cash Interest Earnings | 159 | 50 | 84 | 125 | 50 |
| 016-361002 | Investment Pools Interest Earnings | 706 | 300 | 316 | 525 | 300 |
| Interest Revenues Totals: | | 865 | 350 | 401 | 650 | 350 |
| Private Source Donations | | | | | | |
| 016-365099 | Special Revenue Donations | 37,479 | 31,000 | 17,336 | 31,000 | 27,000 |
| Private Source Donations Totals: | | 37,479 | 31,000 | 17,336 | 31,000 | 27,000 |
| Intragovernmental Trnsfrs | | | | | | |
| 016-391060 | Transfers from Occupancy Tax Fund | 15,000 | 15,000 | 11,250 | 15,000 | 15,000 |
| Intragovernmental Trnsfrs Totals: | | 15,000 | 15,000 | 11,250 | 15,000 | 15,000 |
| Revenue Totals: | | 53,344 | 46,350 | 28,987 | 46,650 | 42,350 |
| SEGUIN ARTS COMMISSION Totals: | | 53,344 | 46,350 | 28,987 | 46,650 | 42,350 |



It's real.

2025-26 Budget - Seguin Comm. on the Arts Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------|---------------------|------------------|------------------|--------------------|---------------------|------------------|
| 016 - SEGUIN ARTS COMMISSION | | | | | | |
| 90 - Non Departmental | | | | | | |
| 67 - Public Relations | | | | | | |
| 016-9000-672600 | Special Events | 7,457 | 7,500 | 3,075 | 7,500 | 7,500 |
| 016-9000-672700 | Public Art | 25,980 | 40,000 | 11,599 | 40,000 | 30,000 |
| 016-9000-675100 | Arts Grants | 20,196 | 20,804 | 8,900 | 20,804 | 15,000 |
| 67 - Public Relations Totals: | | 53,633 | 68,304 | 23,574 | 68,304 | 52,500 |
| 90 - Non Departmental Totals: | | 53,633 | 68,304 | 23,574 | 68,304 | 52,500 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 016-9800-970000 | Use of Fund Balance | 0 | (21,954) | 0 | (21,654) | (10,150) |
| 97 - Use of Fund Balance Totals: | | 0 | (21,954) | 0 | (21,654) | (10,150) |
| 98 - Use of Fund Balance Totals: | | 0 | (21,954) | 0 | (21,654) | (10,150) |
| 016 - SEGUIN ARTS COMMISSION Totals: | | 53,633 | 46,350 | 23,574 | 46,650 | 42,350 |



It's real.

2025-26 Budget - American Recovery Act Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 019 - AMERICAN RESCUE PLAN ACT FUND | | | | | | |
| Revenue | | | | | | |
| State/Federal Gov. Grants | | | | | | |
| 019-334020 | American Rescue Plan Act | 1,810,408 | 0 | 0 | 0 | 0 |
| State/Federal Gov. Grants Totals: | | 1,810,408 | 0 | 0 | 0 | 0 |
| Interest Revenues | | | | | | |
| 019-361000 | Pooled Cash Interest Earnings | 48 | 0 | 1 | 1 | 0 |
| 019-361002 | Investment Pools Interest Earnings | 133,680 | 20,000 | 25,450 | 32,000 | 500 |
| Interest Revenues Totals: | | 133,727 | 20,000 | 25,451 | 32,001 | 500 |
| Revenue Totals: | | 1,944,135 | 20,000 | 25,451 | 32,001 | 500 |
| AMERICAN RESCUE PLAN ACT FUND Totals: | | 1,944,135 | 20,000 | 25,451 | 32,001 | 500 |



It's real.

2025-26 Budget - American Recovery Act Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------------|-------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 019 - AMERICAN RESCUE PLAN ACT FUND | | | | | | |
| 90 - Non Departmental | | | | | | |
| 32 - Professional Services | | | | | | |
| 019-9000-320500 | Professional Services | (58,022) | 215,000 | 146,264 | 188,022 | 0 |
| 32 - Professional Services Totals: | | (58,022) | 215,000 | 146,264 | 188,022 | 0 |
| 70 - Capital Outlay | | | | | | |
| 019-9000-702000 | Buildings | 1,100,947 | 429,000 | 118,022 | 190,831 | 5,689 |
| 019-9000-702500 | Improvements to Buildings | 137,566 | 55,860 | 52,157 | 104,231 | 4,941 |
| 019-9000-703000 | Capital Outlay / Impr. Other Than B | 607,647 | (25,000) | 368,631 | 0 | 330,984 |
| 019-9000-706100 | Machine & Equipment - Office | 0 | 713,434 | 0 | 0 | 0 |
| 019-9000-706500 | Machine & Equipment - Small Equi | 0 | 33,056 | 31,346 | 31,346 | 0 |
| 019-9000-707100 | Transportation-Vehicles | 22,271 | 0 | 0 | 0 | 0 |
| 70 - Capital Outlay Totals: | | 1,868,430 | 1,206,350 | 570,155 | 326,408 | 341,614 |
| 90 - Non Departmental Totals: | | 1,810,408 | 1,421,350 | 716,419 | 514,430 | 341,614 |
| 98 - Use of Fund Balance | | | | | | |
| 97 - Use of Fund Balance | | | | | | |
| 019-9800-970000 | Use of Fund Balance | 0 | (1,401,350) | 0 | (482,429) | (341,114) |
| 97 - Use of Fund Balance Totals: | | 0 | (1,401,350) | 0 | (482,429) | (341,114) |
| 98 - Use of Fund Balance Totals: | | 0 | (1,401,350) | 0 | (482,429) | (341,114) |
| 019 - AMERICAN RESCUE PLAN ACT FUND Totals: | | 1,810,408 | 20,000 | 716,419 | 32,001 | 500 |



It's real.

2025-26 Budget - Rate Stabilization Fund Rev-Sewer

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 022 - SEWER RATE STABILIZATION FD | | | | | |
| Revenue | | | | | |
| Interest Revenues | | | | | |
| 022-361002 Investment Pools Interest Earnings | 113,124 | 0 | 200,725 | 350,000 | 100,000 |
| Interest Revenues Totals: | 113,124 | 0 | 200,725 | 350,000 | 100,000 |
| Intragovernmental Trnsfrs | | | | | |
| 022-391017 Sewer Impact Fees | 1,621,743 | 3,900,000 | 0 | 6,648,207 | 8,964,088 |
| Intragovernmental Trnsfrs Totals: | 1,621,743 | 3,900,000 | 0 | 6,648,207 | 8,964,088 |
| Revenue Totals: | 1,734,867 | 3,900,000 | 200,725 | 6,998,207 | 9,064,088 |
| SEWER RATE STABILIZATION FD Totals: | 1,734,867 | 3,900,000 | 200,725 | 6,998,207 | 9,064,088 |



It's real.

2025-26 Budget - Rate Stabilization Fund Exp-Sewer

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 022 - SEWER RATE STABILIZATION FD | | | | | |
| 90 - Non Departmental | | | | | |
| 82 - Intragvrnmntl. Transfers | | | | | |
| 022-9000-822200 Transfers to Utility I&S Fund | 1,033,367 | 4,853,672 | 0 | 6,648,207 | 4,824,497 |
| 82 - Intragvrnmntl. Transfers Totals: | 1,033,367 | 4,853,672 | 0 | 6,648,207 | 4,824,497 |
| 90 - Non Departmental Totals: | 1,033,367 | 4,853,672 | 0 | 6,648,207 | 4,824,497 |
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 022-9800-960000 Use of Retained Earnings | 0 | (953,672) | 0 | 0 | 0 |
| 96 - Use of Retained Earnings Totals: | 0 | (953,672) | 0 | 0 | 0 |
| 98 - Use of Fund Balance Totals: | 0 | (953,672) | 0 | 0 | 0 |
| 022 - SEWER RATE STABILIZATION FD Totals: | 1,033,367 | 3,900,000 | 0 | 6,648,207 | 4,824,497 |



It's real.

2025-26 Budget - Civil Forfeiture Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 024 - CIVIL FORFEITURE FUND | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 024-361000 | Pooled Cash Interest Earnings | 57 | 0 | 27 | 60 | 0 |
| 024-361002 | Investment Pools Interest Earnings | 727 | 200 | 281 | 500 | 200 |
| Interest Revenues Totals: | | 784 | 200 | 308 | 560 | 200 |
| Revenue Totals: | | 784 | 200 | 308 | 560 | 200 |
| CIVIL FORFEITURE FUND Totals: | | 784 | 200 | 308 | 560 | 200 |



It's real.

2025-26 Budget - Riverside Cemetery Revenues

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 026 - RIVERSIDE CEMETERY | | | | | |
| Revenue | | | | | |
| Interest Revenues | | | | | |
| 026-361002 Investment Pools Interest Earnings | 910 | 300 | 298 | 500 | 0 |
| Interest Revenues Totals: | 910 | 300 | 298 | 500 | 0 |
| Revenue Totals: | 910 | 300 | 298 | 500 | 0 |
| RIVERSIDE CEMETERY Totals: | 910 | 300 | 298 | 500 | 0 |



2025-26 Budget - Riverside Cemetery Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 026 - RIVERSIDE CEMETERY | | | | | |
| 90 - Non Departmental | | | | | |
| 82 - Intragvrnmntl. Transfers | | | | | |
| 026-9000-823600 Transfers to General Fund Capital P | 0 | 0 | 0 | 0 | 12,551 |
| 82 - Intragvrnmntl. Transfers Totals: | 0 | 0 | 0 | 0 | 12,551 |
| 90 - Non Departmental Totals: | 0 | 0 | 0 | 0 | 12,551 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 026-9800-970000 Use of Fund Balance | 0 | 0 | 0 | 0 | (12,551) |
| 97 - Use of Fund Balance Totals: | 0 | 0 | 0 | 0 | (12,551) |
| 98 - Use of Fund Balance Totals: | 0 | 0 | 0 | 0 | (12,551) |
| 026 - RIVERSIDE CEMETERY Totals: | 0 | 0 | 0 | 0 | 0 |



It's real.

2025-26 Budget - Industrial Dev. Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 027 - INDUSTRIAL DEVELOPMENT | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 027-361000 | Pooled Cash Interest Earnings | 26 | 0 | 12 | 20 | 0 |
| 027-361002 | Investment Pools Interest Earnings | 11,705 | 7,500 | 5,140 | 8,500 | 6,000 |
| Interest Revenues Totals: | | 11,731 | 7,500 | 5,152 | 8,520 | 6,000 |
| Revenue Totals: | | 11,731 | 7,500 | 5,152 | 8,520 | 6,000 |
| INDUSTRIAL DEVELOPMENT Totals: | | 11,731 | 7,500 | 5,152 | 8,520 | 6,000 |



It's real.

2025-26 Budget - Industrial Dev. Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 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 | (2,500) | 0 | (1,480) | (4,000) |
| 97 - Use of Fund Balance Totals: | 0 | (2,500) | 0 | (1,480) | (4,000) |
| 98 - Use of Fund Balance Totals: | 0 | (2,500) | 0 | (1,480) | (4,000) |
| 027 - INDUSTRIAL DEVELOPMENT Totals: | 0 | 7,500 | 0 | 8,520 | 6,000 |



It's real.

2025-26 Budget - Federal Forfeiture Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 028 - FEDERAL FORFEITURE/SEIZ. | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 028-361000 | Pooled Cash Interest Earnings | 145 | 50 | 44 | 60 | 0 |
| 028-361002 | Investment Pools Interest Earnings | 9,420 | 3,000 | 4,135 | 7,500 | 3,000 |
| Interest Revenues Totals: | | 9,564 | 3,050 | 4,179 | 7,560 | 3,000 |
| Other Revenues | | | | | | |
| 028-366000 | Forfeited Funds | 72,776 | 0 | 7,137 | 82,097 | 0 |
| Other Revenues Totals: | | 72,776 | 0 | 7,137 | 82,097 | 0 |
| Revenue Totals: | | 82,341 | 3,050 | 11,316 | 89,657 | 3,000 |
| FEDERAL FORFEITURE/SEIZ. Totals: | | 82,341 | 3,050 | 11,316 | 89,657 | 3,000 |



It's real.

2025-26 Budget - Federal Forfeiture Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 028 - FEDERAL FORFEITURE/SEIZ. | | | | | |
| 90 - Non Departmental | | | | | |
| 61 - General Supplies | | | | | |
| 028-9000-613000 Operating Supplies | 0 | 10,000 | 6,046 | 10,000 | 10,000 |
| 61 - General Supplies Totals: | 0 | 10,000 | 6,046 | 10,000 | 10,000 |
| 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 | | | | | |
| 028-9000-702500 Improvements to Buildings | 0 | 13,372 | 0 | 0 | 0 |
| 028-9000-706100 Machine & Equipment - Office | 0 | 30,000 | 28,825 | 28,825 | 0 |
| 028-9000-706500 Machine & Equipment - Small Equi | 35,737 | 31,502 | 9,969 | 10,000 | 50,367 |
| 028-9000-707100 Transportation-Vehicles | 0 | 0 | 0 | 0 | 9,094 |
| 70 - Capital Outlay Totals: | 35,737 | 74,874 | 38,794 | 38,825 | 59,461 |
| 90 - Non Departmental Totals: | 35,737 | 89,874 | 44,840 | 53,825 | 74,461 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 028-9800-970000 Use of Fund Balance | 0 | (86,824) | 0 | 0 | (71,461) |
| 97 - Use of Fund Balance Totals: | 0 | (86,824) | 0 | 0 | (71,461) |
| 98 - Use of Fund Balance Totals: | 0 | (86,824) | 0 | 0 | (71,461) |
| 028 - FEDERAL FORFEITURE/SEIZ. Totals: | 35,737 | 3,050 | 44,840 | 53,825 | 3,000 |



It's real.

2025-26 Budget - State Forfeiture Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 029 - STATE FORFEITURE/SEIZURE | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 029-361000 | Pooled Cash Interest Earnings | 373 | 100 | 21 | 21 | 0 |
| 029-361002 | Investment Pools Interest Earnings | 5,559 | 2,000 | 3,892 | 7,000 | 0 |
| 029-361003 | Treasuries Interest Earnings | 0 | 0 | 0 | 0 | 2,000 |
| Interest Revenues Totals: | | 5,932 | 2,100 | 3,913 | 7,021 | 2,000 |
| Other Revenues | | | | | | |
| 029-366000 | Forfeited Funds | 19,938 | 0 | 2,265 | 11,361 | 0 |
| Other Revenues Totals: | | 19,938 | 0 | 2,265 | 11,361 | 0 |
| Sale of Fixed Assets | | | | | | |
| 029-392030 | Sale of Forfeited Equipment | 0 | 0 | 28 | 0 | 0 |
| Sale of Fixed Assets Totals: | | 0 | 0 | 28 | 0 | 0 |
| Revenue Totals: | | 25,870 | 2,100 | 6,206 | 18,382 | 2,000 |
| STATE FORFEITURE/SEIZURE Totals: | | 25,870 | 2,100 | 6,206 | 18,382 | 2,000 |



It's real.

2025-26 Budget - State Forfeiture Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 029 - STATE FORFEITURE/SEIZURE | | | | | |
| 90 - Non Departmental | | | | | |
| 61 - General Supplies | | | | | |
| 029-9000-613000 Operating Supplies | 3,726 | 5,000 | 6,648 | 6,648 | 10,000 |
| 61 - General Supplies Totals: | 3,726 | 5,000 | 6,648 | 6,648 | 10,000 |
| 65 - Miscellaneous | | | | | |
| 029-9000-652500 Miscellaneous / Special Compensati | 3,521 | 7,000 | 0 | 0 | 10,000 |
| 65 - Miscellaneous Totals: | 3,521 | 7,000 | 0 | 0 | 10,000 |
| 70 - Capital Outlay | | | | | |
| 029-9000-706100 Capital Outlay / Mach. & Equip.-Of | 0 | 0 | 5,159 | 0 | 0 |
| 029-9000-706500 Capital Outlay / Mach. & Equip.-Sn | 0 | 0 | 0 | 5,159 | 0 |
| 70 - Capital Outlay Totals: | 0 | 0 | 5,159 | 5,159 | 0 |
| 90 - Non Departmental Totals: | 7,247 | 12,000 | 11,807 | 11,807 | 20,000 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 029-9800-970000 Use of Fund Balance | 0 | (9,900) | 0 | 0 | (18,000) |
| 97 - Use of Fund Balance Totals: | 0 | (9,900) | 0 | 0 | (18,000) |
| 98 - Use of Fund Balance Totals: | 0 | (9,900) | 0 | 0 | (18,000) |
| 029 - STATE FORFEITURE/SEIZURE Totals: | 7,247 | 2,100 | 11,807 | 11,807 | 2,000 |



It's real.

2025-26 Budget - PD Community Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 030 - P.D. COMMUNITY PROGRAMS | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 030-361000 | Pooled Cash Interest Earnings | 250 | 50 | 108 | 175 | 50 |
| 030-361002 | Investment Pools Interest Earnings | 3,396 | 2,500 | 1,455 | 2,500 | 2,000 |
| Interest Revenues Totals: | | 3,646 | 2,550 | 1,564 | 2,675 | 2,050 |
| Private Source Donations | | | | | | |
| 030-365035 | P.D. Community Programs Donator | 26,769 | 20,000 | 15,595 | 35,362 | 20,000 |
| Private Source Donations Totals: | | 26,769 | 20,000 | 15,595 | 35,362 | 20,000 |
| Revenue Totals: | | 30,415 | 22,550 | 17,159 | 38,037 | 22,050 |
| P.D. COMMUNITY PROGRAMS Totals: | | 30,415 | 22,550 | 17,159 | 38,037 | 22,050 |



It's real.

2025-26 Budget - PD Community Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 030 - P.D. COMMUNITY PROGRAMS | | | | | |
| 90 - Non Departmental | | | | | |
| 61 - General Supplies | | | | | |
| 030-9000-613000 Operating Supplies | 0 | 5,000 | 0 | 0 | 0 |
| 030-9000-617200 PD Community Programs | 22,497 | 15,000 | 15,610 | 25,000 | 20,000 |
| 61 - General Supplies Totals: | 22,497 | 20,000 | 15,610 | 25,000 | 20,000 |
| 90 - Non Departmental Totals: | 22,497 | 20,000 | 15,610 | 25,000 | 20,000 |
| 030 - P.D. COMMUNITY PROGRAMS Totals: | 22,497 | 20,000 | 15,610 | 25,000 | 20,000 |



It's real.

2025-26 Budget - Retiree Insurance Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 034 - RETIREE'S INSURANCE FUND | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 034-361000 | Pooled Cash Interest Earnings | 289 | 100 | 373 | 400 | 100 |
| 034-361002 | Investment Pools Interest Earnings | 42,084 | 30,000 | 16,305 | 30,000 | 20,000 |
| Interest Revenues Totals: | | 42,374 | 30,100 | 16,677 | 30,400 | 20,100 |
| Miscellaneous Revenues | | | | | | |
| 034-362071 | Retiree & Dependent Premiums | 97,741 | 100,640 | 39,863 | 83,240 | 34,433 |
| Miscellaneous Revenues Totals: | | 97,741 | 100,640 | 39,863 | 83,240 | 34,433 |
| Revenue Totals: | | 140,114 | 130,740 | 56,541 | 113,640 | 54,533 |
| RETIREE'S INSURANCE FUND Totals: | | 140,114 | 130,740 | 56,541 | 113,640 | 54,533 |



It's real.

2025-26 Budget - Retiree Insurance Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 034 - RETIREE'S INSURANCE FUND | | | | | |
| 90 - Non Departmental | | | | | |
| 52 - Insurance | | | | | |
| 034-9000-525000 Health Insurance | 94,825 | 92,362 | 37,721 | 73,862 | 36,420 |
| 52 - Insurance Totals: | 94,825 | 92,362 | 37,721 | 73,862 | 36,420 |
| 90 - Non Departmental Totals: | 94,825 | 92,362 | 37,721 | 73,862 | 36,420 |
| 034 - RETIREE'S INSURANCE FUND Totals: | 94,825 | 92,362 | 37,721 | 73,862 | 36,420 |



It's real.

2025-26 Budget - Health Insurance Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 035 - HEALTH INTERNAL INS. SERV | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 035-361000 | Pooled Cash Interest Earnings | 918 | 500 | 625 | 1,000 | 500 |
| 035-361002 | Investment Pools Interest Earnings | 5,933 | 3,000 | 878 | 1,500 | 1,000 |
| Interest Revenues Totals: | | 6,851 | 3,500 | 1,504 | 2,500 | 1,500 |
| Miscellaneous Revenues | | | | | | |
| 035-362030 | Miscellaneous Revenues | 395 | 0 | 1,180 | 1,180 | 0 |
| 035-362070 | Dependent Premiums | 988,489 | 1,078,666 | 514,201 | 1,078,666 | 1,192,755 |
| Miscellaneous Revenues Totals: | | 988,885 | 1,078,666 | 515,381 | 1,079,846 | 1,192,755 |
| Intragovernmental Trnsfrs | | | | | | |
| 035-391095 | Transfers from Operating Fund | 3,894,710 | 4,486,317 | 1,982,629 | 4,486,317 | 4,789,132 |
| Intragovernmental Trnsfrs Totals: | | 3,894,710 | 4,486,317 | 1,982,629 | 4,486,317 | 4,789,132 |
| Revenue Totals: | | 4,890,445 | 5,568,483 | 2,499,514 | 5,568,663 | 5,983,387 |
| HEALTH INTERNAL INS. SERV Totals: | | 4,890,445 | 5,568,483 | 2,499,514 | 5,568,663 | 5,983,387 |



It's real.

2025-26 Budget - Health Insurance Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------|--------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|
| 035 - HEALTH INTERNAL INS. SERV | | | | | |
| 90 - Non Departmental | | | | | |
| 32 - Professional Services | | | | | |
| 035-9000-320500 Professional Services | 40,000 | 52,000 | 20,000 | 52,000 | 52,000 |
| 32 - Professional Services Totals: | 40,000 | 52,000 | 20,000 | 52,000 | 52,000 |
| 52 - Insurance | | | | | |
| 035-9000-525000 Health Insurance | 4,630,595 | 5,332,357 | 2,296,765 | 4,682,357 | 5,735,033 |
| 52 - Insurance Totals: | 4,630,595 | 5,332,357 | 2,296,765 | 4,682,357 | 5,735,033 |
| 90 - Non Departmental Totals: | 4,670,595 | 5,384,357 | 2,316,765 | 4,734,357 | 5,787,033 |
| 035 - HEALTH INTERNAL INS. SERV Totals: | 4,670,595 | 5,384,357 | 2,316,765 | 4,734,357 | 5,787,033 |



2025-26 Budget - Emergency Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 039 - EMERGENCY FUND | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 039-361000 | Pooled Cash Interest Earnings | 442 | 100 | 200 | 300 | 100 |
| 039-361002 | Investment Pools Interest Earnings | 143,814 | 100,000 | 64,430 | 120,000 | 100,000 |
| Interest Revenues Totals: | | 144,256 | 100,100 | 64,630 | 120,300 | 100,100 |
| Revenue Totals: | | 144,256 | 100,100 | 64,630 | 120,300 | 100,100 |
| EMERGENCY FUND Totals: | | 144,256 | 100,100 | 64,630 | 120,300 | 100,100 |



It's real.

2025-26 Budget - Emergency Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 039 - EMERGENCY FUND | | | | | |
| 90 - Non Departmental | | | | | |
| 65 - Miscellaneous | | | | | |
| 039-9000-659500 Recovery Expenses | 2,035 | 5,000 | 7,469 | 500,000 | 10,000 |
| 65 - Miscellaneous Totals: | 2,035 | 5,000 | 7,469 | 500,000 | 10,000 |
| 90 - Non Departmental Totals: | 2,035 | 5,000 | 7,469 | 500,000 | 10,000 |
| 98 - Use of Fund Balance | | | | | |
| 96 - Use of Retained Earnings | | | | | |
| 039-9800-960000 Use of Retained Earnings | 0 | 0 | 0 | (379,700) | 0 |
| 96 - Use of Retained Earnings Totals: | 0 | 0 | 0 | (379,700) | 0 |
| 98 - Use of Fund Balance Totals: | 0 | 0 | 0 | (379,700) | 0 |
| 039 - EMERGENCY FUND Totals: | 2,035 | 5,000 | 7,469 | 120,300 | 10,000 |



It's real.

2025-26 Budget - CPS Agreement Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 051 - CPS AGREEMENT FUND | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 051-361000 | Pooled Cash Interest Earnings | 121 | 0 | 57 | 57 | 0 |
| 051-361002 | Investment Pools Interest Earnings | 3,989 | 500 | 1,753 | 1,753 | 0 |
| Interest Revenues Totals: | | 4,111 | 500 | 1,811 | 1,810 | 0 |
| Revenue Totals: | | 4,111 | 500 | 1,811 | 1,810 | 0 |
| CPS AGREEMENT FUND Totals: | | 4,111 | 500 | 1,811 | 1,810 | 0 |



It's real.

2025-26 Budget - CPS Agreement Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 051 - CPS AGREEMENT FUND | | | | | |
| 90 - Non Departmental | | | | | |
| 90 - Principal Payments | | | | | |
| 051-9000-827100 Transfers to Downtown Fund | 0 | 95,785 | 0 | 95,403 | 0 |
| 90 - Principal Payments Totals: | 0 | 95,785 | 0 | 95,403 | 0 |
| 90 - Non Departmental Totals: | 0 | 95,785 | 0 | 95,403 | 0 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 051-9800-970000 Use of Fund Balance | 0 | (95,785) | 0 | (93,593) | 0 |
| 97 - Use of Fund Balance Totals: | 0 | (95,785) | 0 | (93,593) | 0 |
| 98 - Use of Fund Balance Totals: | 0 | (95,785) | 0 | (93,593) | 0 |
| 051 - CPS AGREEMENT FUND Totals: | 0 | 0 | 0 | 1,810 | 0 |



It's real.

2025-26 Budget - Workers' Comp. Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 070 - WORKERS COMP INTERNAL INS | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 070-361000 | Pooled Cash Interest Earnings | 86 | 25 | 89 | 100 | 50 |
| 070-361002 | Investment Pools Interest Earnings | 4,080 | 1,200 | 1,770 | 3,500 | 2,000 |
| Interest Revenues Totals: | | 4,166 | 1,225 | 1,859 | 3,600 | 2,050 |
| Intragovernmental Trnsfrs | | | | | | |
| 070-391095 | Transfers from Operating Fund | 339,056 | 289,541 | 178,642 | 365,090 | 314,279 |
| Intragovernmental Trnsfrs Totals: | | 339,056 | 289,541 | 178,642 | 365,090 | 314,279 |
| Revenue Totals: | | 343,222 | 290,766 | 180,501 | 368,690 | 316,329 |
| WORKERS COMP INTERNAL INS Totals: | | 343,222 | 290,766 | 180,501 | 368,690 | 316,329 |



It's real.

2025-26 Budget - Workers' Comp. Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 070 - WORKERS COMP INTERNAL INS | | | | | |
| 90 - Non Departmental | | | | | |
| 52 - Insurance | | | | | |
| 070-9000-523000 Workers' Compensation | 348,912 | 289,541 | 277,627 | 277,627 | 314,279 |
| 52 - Insurance Totals: | 348,912 | 289,541 | 277,627 | 277,627 | 314,279 |
| 90 - Non Departmental Totals: | 348,912 | 289,541 | 277,627 | 277,627 | 314,279 |
| 070 - WORKERS COMP INTERNAL INS Totals: | 348,912 | 289,541 | 277,627 | 277,627 | 314,279 |



2025-26 Budget - Downtown/N. Austin Corr. Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 071 - DOWNTOWN / N. AUSTIN CORRIDOR | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 071-361000 | Pooled Cash Interest Earnings | 524 | 250 | 47 | 200 | 100 |
| 071-361002 | Investment Pools Interest Earnings | 2,703 | 1,500 | 3,011 | 6,000 | 2,000 |
| 071-361089 | Interest - Jason Howell | 2,147 | 1,757 | 894 | 1,757 | 1,572 |
| Interest Revenues Totals: | | 5,373 | 3,507 | 3,952 | 7,957 | 3,672 |
| Intragovernmental Trnsfrs | | | | | | |
| 071-391051 | Transfers from CPS Agreement | 0 | 95,785 | 0 | 95,403 | 0 |
| Intragovernmental Trnsfrs Totals: | | 0 | 95,785 | 0 | 95,403 | 0 |
| Revenue Totals: | | 5,373 | 99,292 | 3,952 | 103,360 | 3,672 |
| DOWNTOWN / N. AUSTIN CORRIDOR Totals: | | 5,373 | 99,292 | 3,952 | 103,360 | 3,672 |



It's real.

2025-26 Budget - Downtown/N. Austin Corr. Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 071 - DOWNTOWN / N. AUSTIN CORRIDOR | | | | | |
| 90 - Non Departmental | | | | | |
| 61 - General Supplies | | | | | |
| 071-9000-619000 Downtown Projects | 0 | 0 | 0 | 1,750 | 0 |
| 61 - General Supplies Totals: | 0 | 0 | 0 | 1,750 | 0 |
| 70 - Capital Outlay | | | | | |
| 071-9000-702000 Buildings | 12,399 | 0 | 0 | 0 | 0 |
| 071-9000-703000 Improvements Other Than Building | 0 | 97,000 | 0 | 0 | 25,000 |
| 70 - Capital Outlay Totals: | 12,399 | 97,000 | 0 | 0 | 25,000 |
| 82 - Intragvrnmntl. Transfers | | | | | |
| 071-9000-823600 Intragvrnmntl. Trsfs/General Fund C | 0 | 0 | 0 | 85,000 | 0 |
| 82 - Intragvrnmntl. Transfers Totals: | 0 | 0 | 0 | 85,000 | 0 |
| 90 - Non Departmental Totals: | 12,399 | 97,000 | 0 | 86,750 | 25,000 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 071-9800-970000 Use of Fund Balance | 0 | (93,493) | 0 | 0 | (21,328) |
| 97 - Use of Fund Balance Totals: | 0 | (93,493) | 0 | 0 | (21,328) |
| 98 - Use of Fund Balance Totals: | 0 | (93,493) | 0 | 0 | (21,328) |
| 071 - DOWNTOWN / N. AUSTIN CORRIDOR Totals: | 12,399 | 3,507 | 0 | 86,750 | 3,672 |



It's real.

2025-26 Budget - Police Donations Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 075 - POLICE DEPT. DONATIONS | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 075-361000 | Pooled Cash Interest Earnings | 6 | 0 | 2 | 3 | 0 |
| 075-361002 | Investment Pools Interest Earnings | 3,508 | 1,500 | 1,150 | 1,800 | 1,000 |
| Interest Revenues Totals: | | 3,514 | 1,500 | 1,152 | 1,803 | 1,000 |
| Private Source Donations | | | | | | |
| 075-365094 | Police Department Donations | (90) | 0 | 0 | 0 | 0 |
| Private Source Donations Totals: | | (90) | 0 | 0 | 0 | 0 |
| Revenue Totals: | | 3,424 | 1,500 | 1,152 | 1,803 | 1,000 |
| POLICE DEPT. DONATIONS Totals: | | 3,424 | 1,500 | 1,152 | 1,803 | 1,000 |



It's real.

2025-26 Budget - Police Donations Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 075 - POLICE DEPT. DONATIONS | | | | | |
| 90 - Non Departmental | | | | | |
| 61 - General Supplies | | | | | |
| 075-9000-613000 Operating Supplies | 0 | 5,000 | 0 | 0 | 5,000 |
| 61 - General Supplies Totals: | 0 | 5,000 | 0 | 0 | 5,000 |
| 90 - Non Departmental Totals: | 0 | 5,000 | 0 | 0 | 5,000 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 075-9800-970000 Use of Fund Balance | 0 | (3,500) | 0 | 0 | (4,000) |
| 97 - Use of Fund Balance Totals: | 0 | (3,500) | 0 | 0 | (4,000) |
| 98 - Use of Fund Balance Totals: | 0 | (3,500) | 0 | 0 | (4,000) |
| 075 - POLICE DEPT. DONATIONS Totals: | 0 | 1,500 | 0 | 0 | 1,000 |



It's real.

2025-26 Budget - Ind. Health Care Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 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 | 12,403 | 7,500 | 5,557 | 10,000 | 7,000 |
| Interest Revenues Totals: | | 12,406 | 7,500 | 5,559 | 10,002 | 7,000 |
| Revenue Totals: | | 12,406 | 7,500 | 5,559 | 10,002 | 7,000 |
| INDIGENT HEALTHCARE FUND Totals: | | 12,406 | 7,500 | 5,559 | 10,002 | 7,000 |



It's real.

2025-26 Budget - Local Youth Div. Fund Revenues

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-----------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 087 - LOCAL YOUTH DIVERSION FUND | | | | | |
| Revenue | | | | | |
| Municipal Court | | | | | |
| 087-351004 Local Youth Diversion Fee | 15,553 | 14,000 | 7,417 | 16,000 | 16,000 |
| Municipal Court Totals: | 15,553 | 14,000 | 7,417 | 16,000 | 16,000 |
| Revenue Totals: | 15,553 | 14,000 | 7,417 | 16,000 | 16,000 |
| LOCAL YOUTH DIVERSION FUND Totals: | 15,553 | 14,000 | 7,417 | 16,000 | 16,000 |



It's real.

2025-26 Budget - Local Youth Div. Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|--------------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 087 - LOCAL YOUTH DIVERSION FUND | | | | | |
| 90 - Non Departmental | | | | | |
| 82 - Intragvrnmntl. Transfers | | | | | |
| 087-9000-821000 Transfers to General Fund | 15,553 | 14,000 | 7,422 | 16,000 | 16,000 |
| 82 - Intragvrnmntl. Transfers Totals: | 15,553 | 14,000 | 7,422 | 16,000 | 16,000 |
| 90 - Non Departmental Totals: | 15,553 | 14,000 | 7,422 | 16,000 | 16,000 |
| 087 - LOCAL YOUTH DIVERSION FUND Totals: | 15,553 | 14,000 | 7,422 | 16,000 | 16,000 |



It's real.

2025-26 Budget - PEG Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 095 - PEG CAPITAL FEES | | | | | | |
| Revenue | | | | | | |
| Franchise Taxes | | | | | | |
| 095-318002 | Cable Television | 34,850 | 35,000 | 24,452 | 40,000 | 35,000 |
| Franchise Taxes Totals: | | 34,850 | 35,000 | 24,452 | 40,000 | 35,000 |
| Interest Revenues | | | | | | |
| 095-361000 | Pooled Cash Interest Earnings | 122 | 50 | 79 | 150 | 50 |
| 095-361002 | Investment Pools Interest Earnings | 4,275 | 2,000 | 1,877 | 3,200 | 2,000 |
| Interest Revenues Totals: | | 4,397 | 2,050 | 1,956 | 3,350 | 2,050 |
| Revenue Totals: | | 39,246 | 37,050 | 26,408 | 43,350 | 37,050 |
| PEG CAPITAL FEES Totals: | | 39,246 | 37,050 | 26,408 | 43,350 | 37,050 |



It's real.

2025-26 Budget - PEG Fund Expenses

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 095 - PEG CAPITAL FEES | | | | | |
| 90 - Non Departmental | | | | | |
| 41 - Utilities Services | | | | | |
| 095-9000-417000 Cable Television | 40,585 | 42,000 | 18,489 | 42,000 | 42,000 |
| 41 - Utilities Services Totals: | 40,585 | 42,000 | 18,489 | 42,000 | 42,000 |
| 90 - Non Departmental Totals: | 40,585 | 42,000 | 18,489 | 42,000 | 42,000 |
| 98 - Use of Fund Balance | | | | | |
| 97 - Use of Fund Balance | | | | | |
| 095-9800-970000 Use of Fund Balance | 0 | (4,950) | 0 | 0 | (4,950) |
| 97 - Use of Fund Balance Totals: | 0 | (4,950) | 0 | 0 | (4,950) |
| 98 - Use of Fund Balance Totals: | 0 | (4,950) | 0 | 0 | (4,950) |
| 095 - PEG CAPITAL FEES Totals: | 40,585 | 37,050 | 18,489 | 42,000 | 37,050 |



It's real.

2025-26 Budget - Treasury Eq. Sharing Fd Revenues

| | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|-------------------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 152 - Treasury Equitable Sharing Fund | | | | | |
| Revenue | | | | | |
| Interest Revenues | | | | | |
| 152-361000 Pooled Cash Interest Earnings | 31 | 0 | 171 | 350 | 200 |
| Interest Revenues Totals: | 31 | 0 | 171 | 350 | 200 |
| Miscellaneous Revenues | | | | | |
| 152-362030 Miscellaneous Revenues | 49,595 | 0 | 0 | 0 | 0 |
| Miscellaneous Revenues Totals: | 49,595 | 0 | 0 | 0 | 0 |
| Other Revenues | | | | | |
| 152-366000 Forfeited Funds | 12,412 | 0 | 0 | 0 | 0 |
| Other Revenues Totals: | 12,412 | 0 | 0 | 0 | 0 |
| Revenue Totals: | 62,038 | 0 | 171 | 350 | 200 |
| Treasury Equitable Sharing Fund Totals: | 62,038 | 0 | 171 | 350 | 200 |

**DEBT
SERVICE
FUNDS**



It's real.

2025-26 Budget - Utility Bond Res. Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------|------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 040 - RESERVE FUND-UTILITY BDS | | | | | | |
| Revenue | | | | | | |
| Interest Revenues | | | | | | |
| 040-361000 | Pooled Cash Interest Earnings | 613 | 0 | 37 | 75 | 0 |
| 040-361002 | Investment Pools Interest Earnings | 163,352 | 100,000 | 97,597 | 225,000 | 200,000 |
| Interest Revenues Totals: | | 163,965 | 100,000 | 97,634 | 225,075 | 200,000 |
| Intragovernmental Trnsfrs | | | | | | |
| 040-391020 | Transfers from Utility Fund | 1,900,000 | 1,900,000 | 0 | 1,900,000 | 0 |
| Intragovernmental Trnsfrs Totals: | | 1,900,000 | 1,900,000 | 0 | 1,900,000 | 0 |
| Revenue Totals: | | 2,063,965 | 2,000,000 | 97,634 | 2,125,075 | 200,000 |
| RESERVE FUND-UTILITY BDS Totals: | | 2,063,965 | 2,000,000 | 97,634 | 2,125,075 | 200,000 |



It's real.

2025-26 Budget - Utility I&S Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------|--------------------------------------|-------------------|-------------------|----------------------|----------------------|-------------------|
| 041 - UTILITY I & S FUND | | | | | | |
| Revenue | | | | | | |
| Charges for Services | | | | | | |
| 041-341004 | Reimb from SEDC - Bond | 72,724 | 497,714 | 0 | 497,714 | 500,714 |
| Charges for Services Totals: | | 72,724 | 497,714 | 0 | 497,714 | 500,714 |
| Interest Revenues | | | | | | |
| 041-361002 | Investment Pools Interest Earnings | 920,246 | 700,000 | 356,565 | 640,000 | 500,000 |
| 041-361020 | Interest Revenues / Restricted Cash | 103 | 0 | (4) | 0 | 0 |
| Interest Revenues Totals: | | 920,348 | 700,000 | 356,561 | 640,000 | 500,000 |
| Intragovernmental Trnsfrs | | | | | | |
| 041-391017 | Transfers from Sewer Impact Fund | 4,580,928 | 0 | 0 | 0 | 0 |
| 041-391020 | Transfers from Utility Fund | 6,278,101 | 8,366,285 | 3,139,050 | 8,366,285 | 5,689,261 |
| 041-391024 | Transfers from Water Rate Stabilizat | 0 | 0 | 0 | 145,904 | 1,608,166 |
| 041-391025 | Transfers from Sewer Rate Stabilizat | 1,033,367 | 4,853,672 | 0 | 6,648,207 | 4,824,497 |
| Intragovernmental Trnsfrs Totals: | | 11,892,396 | 13,219,957 | 3,139,050 | 15,160,396 | 12,121,924 |
| Long-Term Debt Proceeds | | | | | | |
| 041-393000 | Bond Proceeds | 0 | 3,626,813 | (104,373,260) | (104,373,260) | 0 |
| Long-Term Debt Proceeds Totals: | | 0 | 3,626,813 | (104,373,260) | (104,373,260) | 0 |
| Revenue Totals: | | 12,885,468 | 18,044,484 | (100,877,648) | (88,075,150) | 13,122,638 |
| UTILITY I & S FUND Totals: | | 12,885,468 | 18,044,484 | (100,877,648) | (88,075,150) | 13,122,638 |



It's real.

2025-26 Budget - Utility I&S Fund Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|---------------------------------------|--------------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 041 - UTILITY I & S FUND | | | | | | |
| 92 - Debt Service | | | | | | |
| 90 - Principal Payments | | | | | | |
| 041-9200-901000 | 2023 TWDB - CWSRF Utility Rev | 0 | 1,310,000 | 1,310,000 | 1,310,000 | 1,610,000 |
| 041-9200-902000 | 2024 Certificates of Obligation | 0 | 705,000 | 0 | 705,000 | 860,000 |
| 041-9200-902200 | 2025 Certificates of Obligation | 0 | 0 | 0 | 0 | 335,000 |
| 041-9200-903000 | 2023 General Obligation Refunding | 0 | 230,000 | 0 | 230,000 | 285,000 |
| 041-9200-905200 | 2022 Certificates of Obligation | 0 | 100,000 | 0 | 100,000 | 100,000 |
| 041-9200-905700 | 2022A Certificates of Obligation - L | 0 | 270,000 | 0 | 270,000 | 280,000 |
| 041-9200-908400 | 2015 General Obl Ref Bds | 0 | 330,000 | 0 | 330,000 | 345,000 |
| 041-9200-908500 | 2016 Utility Syst Rev Bonds | 0 | 235,000 | 235,000 | 235,000 | 245,000 |
| 041-9200-908700 | 2017 Utility Revenue Bonds | 0 | 420,000 | 420,000 | 420,000 | 435,000 |
| 041-9200-909100 | 2018 Utility Revenue Bonds | 0 | 350,000 | 350,000 | 350,000 | 350,000 |
| 041-9200-909300 | 2019 General Obligation Refunding | 0 | 655,000 | 655,000 | 655,000 | 645,000 |
| 041-9200-909600 | 2020 Utility Revenue Bonds | 0 | 245,000 | 245,000 | 245,000 | 245,000 |
| 041-9200-909900 | 2021 TWDB - CWSRF Utility Rev | 0 | 200,000 | 200,000 | 200,000 | 200,000 |
| 90 - Principal Payments Totals: | | 0 | 5,050,000 | 3,415,000 | 5,050,000 | 5,935,000 |
| 91 - Interest Payments | | | | | | |
| 041-9200-911000 | 2023 TWDB - CWSRF Utility Rev | 4,518,579 | 4,500,165 | 2,255,224 | 4,500,165 | 4,477,967 |
| 041-9200-912000 | 2024 Certificates of Obligation | 1,975,959 | 4,282,113 | 2,141,056 | 4,282,113 | 4,246,863 |
| 041-9200-912200 | 2025 Certificates of Obligation | 0 | 3,626,813 | 0 | 3,626,813 | 5,777,225 |
| 041-9200-913000 | 2023 General Obligation Refunding | 773,000 | 772,000 | 386,000 | 772,000 | 760,500 |
| 041-9200-915200 | 2022 Certificates of Obligation | 509,756 | 505,756 | 252,878 | 505,756 | 501,756 |
| 041-9200-915700 | 2022A Certificates of Obligation - L | 3,096,812 | 3,096,813 | 1,548,406 | 3,096,813 | 3,083,313 |
| 041-9200-918400 | 2015 General Obl Ref Bds | 85,000 | 33,750 | 16,875 | 33,750 | 17,250 |
| 041-9200-918500 | 2016 Utility Syst Rev Bonds | 129,108 | 117,608 | 61,741 | 117,608 | 105,608 |
| 041-9200-918700 | 2017 Utility Revenue Bonds | 258,088 | 245,863 | 126,081 | 245,863 | 233,038 |
| 041-9200-919100 | 2018 Utility Revenue Bonds | 351,342 | 334,218 | 171,484 | 334,218 | 316,718 |
| 041-9200-919300 | 2019 General Obligation Refunding | 291,800 | 276,400 | 144,750 | 276,400 | 250,400 |
| 041-9200-919600 | 2020 Utility Revenue Bonds | 117,675 | 105,425 | 55,775 | 105,425 | 93,175 |
| 041-9200-919900 | 2021 TWDB - CWSRF Utility Rev | 219,681 | 218,081 | 109,440 | 218,081 | 216,481 |
| 91 - Interest Payments Totals: | | 12,326,800 | 18,115,005 | 7,269,711 | 18,115,005 | 20,080,294 |
| 92 - Fiscal Agent Fees | | | | | | |
| 041-9200-920000 | Fiscal Agent Fees | 4,915 | 10,000 | 2,750 | 10,000 | 8,000 |
| 92 - Fiscal Agent Fees Totals: | | 4,915 | 10,000 | 2,750 | 10,000 | 8,000 |
| 92 - Debt Service Totals: | | 12,331,715 | 23,175,005 | 10,687,461 | 23,175,005 | 26,023,294 |
| 98 - Use of Fund Balance | | | | | | |
| 96 - Use of Retained Earnings | | | | | | |
| 041-9800-960000 | Use of Retained Earnings | 0 | (5,830,519) | 0 | (3,250,082) | (12,900,656) |
| 96 - Use of Retained Earnings Totals: | | 0 | (5,830,519) | 0 | (3,250,082) | (12,900,656) |
| 98 - Use of Fund Balance Totals: | | 0 | (5,830,519) | 0 | (3,250,082) | (12,900,656) |
| 041 - UTILITY I & S FUND Totals: | | 12,331,715 | 17,344,486 | 10,687,461 | 19,924,923 | 13,122,638 |



It's real.

2025-26 Budget - General I&S Fund Revenues

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|------------------------------------------|-------------------------------------|------------------|-------------------|--------------------|---------------------|-------------------|
| 042 - GENERAL I & S FUND | | | | | | |
| Revenue | | | | | | |
| Property Tax | | | | | | |
| 042-311003 | Property Tax Collection | (11,382) | 0 | 0 | 0 | 0 |
| Property Tax Totals: | | (11,382) | 0 | 0 | 0 | 0 |
| Interest Revenues | | | | | | |
| 042-361002 | Investment Pools Interest Earnings | 278,623 | 100,000 | 134,982 | 250,000 | 100,000 |
| 042-361020 | Interest Revenues / Restricted Cash | 274 | 0 | (61) | 0 | 0 |
| Interest Revenues Totals: | | 278,897 | 100,000 | 134,921 | 250,000 | 100,000 |
| Intragovernmental Trnsfrs | | | | | | |
| 042-391010 | Transfers from General Fund | 8,209,073 | 9,362,486 | 8,916,731 | 9,362,486 | 9,629,035 |
| 042-391094 | Transfers from Destination Manage | 0 | 23,391 | 0 | 23,391 | 23,252 |
| 042-391181 | Transfers from Roadway Impact Fur | 0 | 0 | 0 | 0 | 1,899,837 |
| Intragovernmental Trnsfrs Totals: | | 8,209,073 | 9,385,877 | 8,916,731 | 9,385,877 | 11,552,124 |
| Long-Term Debt Proceeds | | | | | | |
| 042-393000 | Bond Proceeds | 0 | 1,337,198 | 0 | 1,337,198 | 0 |
| Long-Term Debt Proceeds Totals: | | 0 | 1,337,198 | 0 | 1,337,198 | 0 |
| Revenue Totals: | | 8,476,588 | 10,823,075 | 9,051,652 | 10,973,075 | 11,652,124 |
| GENERAL I & S FUND Totals: | | 8,476,588 | 10,823,075 | 9,051,652 | 10,973,075 | 11,652,124 |



It's real.

2025-26 Budget - General I&S Fund Expenses

| | | FY2024 Actual | FY2025 Budget | FY2025 03/31/25 | FY2025 Estimates | FY2026 Budget |
|----------------------------------|-----------------------------------|------------------|------------------|--------------------|---------------------|------------------|
| 042 - GENERAL I & S FUND | | | | | | |
| 92 - Debt Service | | | | | | |
| 90 - Principal Payments | | | | | | |
| 042-9200-902000 | 2024 Certificates of Obligation | 0 | 130,000 | 0 | 130,000 | 130,000 |
| 042-9200-902200 | 2025 Certificates of Obligation | 0 | 0 | 0 | 0 | 75,000 |
| 042-9200-903000 | 2023 General Obligation Refunding | 195,000 | 205,000 | 0 | 205,000 | 225,000 |
| 042-9200-905000 | 2021 General Obligation Refunding | 570,000 | 110,000 | 0 | 110,000 | 110,000 |
| 042-9200-905200 | 2022 Certificates of Obligation | 400,000 | 110,000 | 0 | 110,000 | 110,000 |
| 042-9200-905400 | 2014 Gen Obl Ref Bds | 845,000 | 1,170,000 | 0 | 1,170,000 | 1,150,000 |
| 042-9200-905700 | 2022A Certificates of Obligation | 135,000 | 135,000 | 0 | 135,000 | 135,000 |
| 042-9200-907600 | 2013 Certificates of Obl | 125,000 | 150,000 | 0 | 150,000 | 175,000 |
| 042-9200-908200 | 2016A Certificates of Obligation | 265,000 | 300,000 | 0 | 300,000 | 290,000 |
| 042-9200-908400 | 2015 General Obl Ref Bds | 640,000 | 890,000 | 0 | 890,000 | 1,000,000 |
| 042-9200-908600 | 2016 Certificates of Obl | 225,000 | 150,000 | 0 | 150,000 | 150,000 |
| 042-9200-908900 | 2017 Tax Notes | 85,000 | 0 | 0 | 0 | 0 |
| 042-9200-909000 | 2018 Certificates of Obligation | 200,000 | 200,000 | 0 | 200,000 | 200,000 |
| 042-9200-909300 | 2019 General Obligation Refunding | 65,000 | 75,000 | 75,000 | 75,000 | 80,000 |
| 042-9200-909700 | 2020 Certificates of Obligation | 169,800 | 203,760 | 0 | 203,760 | 203,760 |
| 042-9200-909800 | 2021 Certificates of Obligation | 185,000 | 240,000 | 0 | 240,000 | 250,000 |
| 90 - Principal Payments Totals: | | 4,104,800 | 4,068,760 | 75,000 | 4,068,760 | 4,283,760 |
| 91 - Interest Payments | | | | | | |
| 042-9200-912000 | 2024 Certificates of Obligation | 557,322 | 1,211,750 | 605,875 | 1,211,750 | 1,205,250 |
| 042-9200-912200 | 2025 Certificates of Obligation | 0 | 1,337,198 | 0 | 1,337,198 | 2,130,050 |
| 042-9200-913000 | 2023 General Obligation Refunding | 720,500 | 710,750 | 355,375 | 710,750 | 700,500 |
| 042-9200-915000 | 2021 General Obligation Refunding | 16,750 | 11,050 | 5,525 | 11,050 | 9,950 |
| 042-9200-915200 | 2022 Certificates of Obligation | 216,875 | 200,875 | 100,438 | 200,875 | 196,475 |
| 042-9200-915400 | 2014 Gen Obl Ref Bds | 74,088 | 55,075 | 27,538 | 55,075 | 28,750 |
| 042-9200-915700 | 2022A Certificates of Obligation | 1,006,300 | 999,550 | 499,775 | 999,550 | 992,800 |
| 042-9200-917600 | 2013 Certificates of Obl | 22,916 | 19,575 | 9,769 | 19,575 | 15,525 |
| 042-9200-918200 | 2016A Certificates of Obligation | 321,231 | 307,319 | 153,659 | 307,319 | 291,569 |
| 042-9200-918400 | 2015 General Obl Ref Bds | 241,550 | 209,550 | 104,775 | 209,550 | 165,050 |
| 042-9200-918600 | 2016 Certificates of Obl | 399,900 | 388,650 | 194,325 | 388,650 | 382,650 |
| 042-9200-918900 | 2017 Tax Notes | 759 | 0 | 0 | 0 | 0 |
| 042-9200-919000 | 2018 Certificates of Obligation | 206,800 | 200,800 | 100,400 | 200,800 | 194,800 |
| 042-9200-919300 | 2019 General Obligation Refunding | 402,750 | 399,950 | 200,725 | 399,950 | 396,850 |
| 042-9200-919700 | 2020 Certificates of Obligation | 276,572 | 268,082 | 134,041 | 268,082 | 257,894 |
| 042-9200-919800 | 2021 Certificates of Obligation | 313,500 | 304,250 | 152,125 | 304,250 | 292,250 |
| 91 - Interest Payments Totals: | | 4,777,813 | 6,624,424 | 2,644,344 | 6,624,424 | 7,260,363 |
| 92 - Fiscal Agent Fees | | | | | | |
| 042-9200-920000 | Fiscal Agent Fees | 3,684 | 7,000 | 1,900 | 7,000 | 10,000 |
| 92 - Fiscal Agent Fees Totals: | | 3,684 | 7,000 | 1,900 | 7,000 | 10,000 |
| 92 - Debt Service Totals: | | 8,886,296 | 10,700,184 | 2,721,244 | 10,700,184 | 11,554,123 |
| 042 - GENERAL I & S FUND Totals: | | 8,886,296 | 10,700,184 | 2,721,244 | 10,700,184 | 11,554,123 |

DEBT

SERVICE

SCHEDULES

GENERAL OBLIGATION

TOTAL DEBT SERVICE PAYMENTS

| FISCAL YEAR | PRINCIPAL | INTEREST | TOTAL | BONDS OUTSTANDING |
|----------------|--------------|--------------|-------------------|----------------------|
| | | | BEGINNING BALANCE | 161,996,000.00 |
| 2026 | 4,461,000.00 | 7,307,981.25 | 11,768,981.25 | 157,535,000.00 |
| 2027 | 4,505,000.00 | 7,125,681.25 | 11,630,681.25 | 153,030,000.00 |
| 2028 | 4,665,000.00 | 6,952,718.75 | 11,617,718.75 | 148,365,000.00 |
| 2029 | 4,925,000.00 | 6,719,868.75 | 11,644,868.75 | 143,440,000.00 |
| 2030 | 5,225,000.00 | 6,487,106.25 | 11,712,106.25 | 138,215,000.00 |
| 2031 | 5,510,000.00 | 6,241,806.25 | 11,751,806.25 | 132,705,000.00 |
| 2032 | 5,650,000.00 | 6,057,406.25 | 11,707,406.25 | 127,055,000.00 |
| 2033 | 5,955,000.00 | 5,802,668.75 | 11,757,668.75 | 121,100,000.00 |
| 2034 | 6,265,000.00 | 5,530,337.51 | 11,795,337.51 | 114,835,000.00 |
| 2035 | 6,515,000.00 | 5,242,475.01 | 11,757,475.01 | 108,320,000.00 |
| 2036 | 6,730,000.00 | 5,029,506.26 | 11,759,506.26 | 101,590,000.00 |
| 2037 | 7,025,000.00 | 4,762,262.50 | 11,787,262.50 | 94,565,000.00 |
| 2038 | 7,210,000.00 | 4,493,575.00 | 11,703,575.00 | 87,355,000.00 |
| 2039 | 7,025,000.00 | 4,233,987.50 | 11,258,987.50 | 80,330,000.00 |
| 2040 | 7,240,000.00 | 3,965,962.50 | 11,205,962.50 | 73,090,000.00 |
| 2041 | 7,480,000.00 | 3,685,700.00 | 11,165,700.00 | 65,610,000.00 |
| 2042 | 7,450,000.00 | 3,353,300.00 | 10,803,300.00 | 58,160,000.00 |
| 2043 | 6,955,000.00 | 3,019,075.00 | 9,974,075.00 | 51,205,000.00 |
| 2044 | 7,055,000.00 | 2,673,450.00 | 9,728,450.00 | 44,150,000.00 |
| 2045 | 7,210,000.00 | 2,321,875.00 | 9,531,875.00 | 36,940,000.00 |
| 2046 | 7,455,000.00 | 1,967,550.00 | 9,422,550.00 | 29,485,000.00 |
| 2047 | 7,700,000.00 | 1,599,775.00 | 9,299,775.00 | 21,785,000.00 |
| 2048 | 7,910,000.00 | 1,187,275.00 | 9,097,275.00 | 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 |

CERTIFICATES OF OBLIGATION
SERIES 2013

| FISCAL YEAR | PRINCIPAL | INTEREST | PRINCIPAL & INTEREST | BONDS OUTSTANDING |
|-------------------------------------|------------|-----------|-------------------------|----------------------|
| | | | BEGINNING BALANCE | 575,000.00 |
| 2026 | 175,000.00 | 15,525.00 | 190,525.00 | 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 2014

| FISCAL YEAR | PRINCIPAL | INTEREST | PRINCIPAL & INTEREST | BONDS OUTSTANDING |
|-------------------------------------|--------------|-----------|-------------------------|----------------------|
| | | | BEGINNING BALANCE | 1,150,000.00 |
| 2026 | 1,150,000.00 | 28,750.00 | 1,178,750.00 | 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 | 4,835,000.00 |
| 2026 | 1,000,000.00 | 165,050.00 | 1,165,050.00 | 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 | 10,925,000.00 |
| 2026 | 150,000.00 | 382,650.00 | 532,650.00 | 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 | 7,235,000.00 |
| 2026 | 290,000.00 | 291,568.75 | 581,568.75 | 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 | 5,050,000.00 |
| 2026 | 200,000.00 | 194,800.00 | 394,800.00 | 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 | 7,985,000.00 |
| 2026 | 80,000.00 | 396,850.00 | 476,850.00 | 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 | 8,010,000.00 |
| 2026 | 240,000.00 | 303,762.50 | 543,762.50 | 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 | 10,285,000.00 |
| 2026 | 250,000.00 | 292,250.00 | 542,250.00 | 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

TAX NOTES
SERIES 2021

| FISCAL YEAR | PRINCIPAL | INTEREST | PRINCIPAL & INTEREST | BONDS OUTSTANDING |
|-------------------------------------|------------|----------|-------------------------|----------------------|
| | | | BEGINNING BALANCE | 141,000.00 |
| 2026 | 141,000.00 | 1,750.00 | 142,750.00 | 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 | 995,000.00 |
| 2026 | 110,000.00 | 9,950.00 | 119,950.00 | 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 | 5,940,000.00 |
| 2026 | 110,000.00 | 196,475.00 | 306,475.00 | 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 | 21,940,000.00 |
| 2026 | 135,000.00 | 992,800.00 | 1,127,800.00 | 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 | 14,010,000.00 |
| 2026 | 225,000.00 | 700,500.00 | 925,500.00 | 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

CERTIFICATES OF OBLIGATION-GENERAL FUND
SERIES 2024

| FISCAL YEAR | PRINCIPAL | INTEREST | PRINCIPAL & INTEREST | BONDS OUTSTANDING |
|----------------|--------------|--------------|-------------------------|----------------------|
| | | | BEGINNING BALANCE | 24,105,000.00 |
| 2026 | 130,000.00 | 1,205,250.00 | 1,335,250.00 | 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 | 1,128,750.00 | 1,258,750.00 | 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 | 442,500.00 | 2,687,500.00 | 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

CERTIFICATES OF OBLIGATION
SERIES 2025

| FISCAL YEAR | PRINCIPAL | INTEREST | PRINCIPAL & INTEREST | BONDS OUTSTANDING |
|----------------|--------------|--------------|-------------------------|----------------------|
| | | | BEGINNING BALANCE | 38,815,000.00 |
| 2026 | 75,000.00 | 2,130,050.00 | 2,205,050.00 | 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

TOTAL DEBT SERVICE PAYMENTS

| FISCAL YEAR | PRINCIPAL | INTEREST | TOTAL | BONDS OUTSTANDING |
|----------------|---------------|---------------|-------------------|----------------------|
| | | | BEGINNING BALANCE | 504,310,000.00 |
| 2026 | 5,935,000.00 | 20,080,291.76 | 26,015,291.76 | 498,375,000.00 |
| 2027 | 6,185,000.00 | 19,855,307.26 | 26,040,307.26 | 492,190,000.00 |
| 2028 | 6,650,000.00 | 19,623,871.26 | 26,273,871.26 | 485,540,000.00 |
| 2029 | 7,105,000.00 | 19,382,651.26 | 26,487,651.26 | 478,435,000.00 |
| 2030 | 7,585,000.00 | 19,134,255.76 | 26,719,255.76 | 470,850,000.00 |
| 2031 | 8,140,000.00 | 18,875,552.26 | 27,015,552.26 | 462,710,000.00 |
| 2032 | 8,210,000.00 | 18,629,883.51 | 26,839,883.51 | 454,500,000.00 |
| 2033 | 8,855,000.00 | 18,351,880.51 | 27,206,880.51 | 445,645,000.00 |
| 2034 | 9,365,000.00 | 18,049,629.39 | 27,414,629.39 | 436,280,000.00 |
| 2035 | 9,885,000.00 | 17,720,584.39 | 27,605,584.39 | 426,395,000.00 |
| 2036 | 10,735,000.00 | 17,365,185.01 | 28,100,185.01 | 415,660,000.00 |
| 2037 | 11,520,000.00 | 16,967,335.01 | 28,487,335.01 | 404,140,000.00 |
| 2038 | 13,290,000.00 | 16,487,360.01 | 29,777,360.01 | 390,850,000.00 |
| 2039 | 13,340,000.00 | 16,033,449.76 | 29,373,449.76 | 377,510,000.00 |
| 2040 | 13,550,000.00 | 11,618,359.25 | 25,168,359.25 | 363,960,000.00 |
| 2041 | 13,965,000.00 | 15,194,888.00 | 29,159,888.00 | 349,995,000.00 |
| 2042 | 14,320,000.00 | 14,751,202.00 | 29,071,202.00 | 335,675,000.00 |
| 2043 | 14,520,000.00 | 14,297,845.75 | 28,817,845.75 | 321,155,000.00 |
| 2044 | 14,875,000.00 | 13,813,138.00 | 28,688,138.00 | 306,280,000.00 |
| 2045 | 15,290,000.00 | 13,314,304.50 | 28,604,304.50 | 290,990,000.00 |
| 2046 | 16,110,000.00 | 12,796,167.50 | 28,906,167.50 | 274,880,000.00 |
| 2047 | 16,620,000.00 | 12,234,643.50 | 28,854,643.50 | 258,260,000.00 |
| 2048 | 16,945,000.00 | 11,650,572.00 | 28,595,572.00 | 241,315,000.00 |
| 2049 | 17,650,000.00 | 11,047,114.50 | 28,697,114.50 | 223,665,000.00 |
| 2050 | 18,365,000.00 | 10,413,378.00 | 28,778,378.00 | 205,300,000.00 |
| 2051 | 19,975,000.00 | 9,266,692.00 | 29,241,692.00 | 185,325,000.00 |
| 2052 | 20,435,000.00 | 6,526,392.50 | 26,961,392.50 | 164,890,000.00 |
| 2053 | 21,980,000.00 | 8,277,650.00 | 30,257,650.00 | 142,910,000.00 |
| 2054 | 22,550,000.00 | 7,569,562.50 | 30,119,562.50 | 120,360,000.00 |
| 2055 | 23,560,000.00 | 6,460,800.00 | 30,020,800.00 | 96,800,000.00 |
| 2056 | 24,505,000.00 | 5,205,162.50 | 29,710,162.50 | 72,295,000.00 |
| 2057 | 26,365,000.00 | 3,899,787.50 | 30,264,787.50 | 45,930,000.00 |
| 2058 | 25,215,000.00 | 2,494,062.50 | 27,709,062.50 | 20,715,000.00 |
| 2059 | 20,715,000.00 | 1,139,325.00 | 21,854,325.00 | 0.00 |

GENERAL OBLIGATION REFUNDING
(UTILITY PORTION)
SERIES 2015

| FISCAL YEAR | PRINCIPAL | INTEREST | PRINCIPAL & INTEREST | BONDS OUTSTANDING |
|----------------|------------|-----------|-------------------------|----------------------|
| | | | BEGINNING BALANCE | 345,000.00 |
| 2026 | 345,000.00 | 17,250.00 | 362,250.00 | 0.00 |

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

UTILITY REVENUE BONDS
SERIES 2016

| FISCAL YEAR | PRINCIPAL | INTEREST | PRINCIPAL & INTEREST | BONDS OUTSTANDING |
|----------------|------------|------------|-------------------------|----------------------|
| | | | BEGINNING BALANCE | 3,270,000.00 |
| 2026 | 245,000.00 | 105,607.50 | 350,607.50 | 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 | 6,440,000.00 |
| 2026 | 435,000.00 | 233,037.50 | 668,037.50 | 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 | 8,525,000.00 |
| 2026 | 350,000.00 | 316,717.50 | 666,717.50 | 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 | 5,395,000.00 |
| 2026 | 645,000.00 | 250,400.00 | 895,400.00 | 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 | 2,575,000.00 |
| 2026 | 245,000.00 | 93,175.00 | 338,175.00 | 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 | 12,615,000.00 |
| 2026 | 200,000.00 | 216,481.00 | 416,481.00 | 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 | 13,515,000.00 |
| 2026 | 100,000.00 | 501,756.26 | 601,756.26 | 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 | 65,075,000.00 |
| 2026 | 280,000.00 | 3,083,312.50 | 3,363,312.50 | 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

GENERAL OBLIGATION REFUNDING BONDS
 SERIES 2023
 (UTILITIES PORTION)

| FISCAL YEAR | PRINCIPAL | INTEREST | PRINCIPAL & INTEREST | BONDS OUTSTANDING |
|----------------|---------------|--------------|-------------------------|----------------------|
| | | | BEGINNING BALANCE | 180,510,000.00 |
| 2026 | 1,610,000.00 | 4,477,967.00 | 6,087,967.00 | 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 | 15,210,000.00 |
| 2026 | 285,000.00 | 760,500.00 | 1,045,500.00 | 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

CERTIFICATES OF OBLIGATION-UTILITY PORTION
SERIES 2024

| FISCAL YEAR | PRINCIPAL | INTEREST | PRINCIPAL & INTEREST | BONDS OUTSTANDING |
|----------------|--------------|--------------|-------------------------|----------------------|
| | | | BEGINNING BALANCE | 85,060,000.00 |
| 2026 | 860,000.00 | 4,246,862.50 | 5,106,862.50 | 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 |
| 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 |

CERTIFICATES OF OBLIGATION-UTILITY PORTION
 SERIES 2024 (continued)

| | | | | |
|------|---------------|--------------|---------------|---------------|
| 2052 | 1,545,000.00 | 279,775.00 | 1,824,775.00 | 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

CERTIFICATES OF OBLIGATION
 SERIES 2025
 (UTILITY PORTION)

| FISCAL YEAR | PRINCIPAL | INTEREST | PRINCIPAL & INTEREST | BONDS OUTSTANDING |
|----------------|---------------|--------------|-------------------------|----------------------|
| | | | BEGINNING BALANCE | 105,775,000.00 |
| 2026 | 335,000.00 | 5,777,225.00 | 6,112,225.00 | 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 | 1,155,150.00 | 2,000,150.00 | 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 |
| 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

TAX WORKSHEETS

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF SEGUIN

Taxing Unit Name

(830) 401-2450

Phone (area code and number)

P.O.BOX 591, Seguin , 78155

Taxing Unit's Address, City, State, ZIP Code

WWW.SEGUINTEXAS.GOV

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 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 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.

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). ¹ | \$ 4,572,096,404 |
| 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. ² | \$ 452,796,275 |
| 3. | Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1. | \$ 4,119,300,129 |
| 4. | Prior year total adopted tax rate. | \$ 0.5125 /\$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: | \$ 26,350,337 |
| | B. Prior year values resulting from final court decisions: | \$ 23,021,100 |
| | C. Prior year value loss. Subtract B from A. ³ | \$ 3,329,237 |
| 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. ⁴ | \$ 0 |
| 7. | Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 3,329,237 |

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 8. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 4,122,629,366 |
| 9. | Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵ | \$ 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: | \$ 2,716,828 |
| | B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: | + \$ 22,340,884 |
| | C. Value loss. Add A and B. ⁶ | \$ 25,057,712 |
| 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. ⁷ | \$ 0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 25,057,712 |
| 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. ⁸ 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. | \$ 4,097,571,654 |
| 15. | Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 21,000,054 |
| 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. ⁹ | \$ 48,068 |
| 17. | Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 21,048,122 |
| 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. ¹¹ | |
| | A. Certified values: | \$ 4,462,303,070 |
| | 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 financing 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 23 below. ¹² | - \$ 0 |
| | E. Total current year value. Add A and B, then subtract C and D. | \$ 4,462,303,070 |

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 19. | Total value of properties under protest or not included on certified appraisal roll. ¹³ | |
| 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. ¹⁴ | \$ 265,046,015 |
| 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. ¹⁵ | + \$ 0 |
| C. | Total value under protest or not certified. Add A and B. | \$ 265,046,015 |
| 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. ¹⁶ | \$ 400,987,021 |
| 21. | Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ 4,326,362,064 |
| 22. | 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. ¹⁸ | \$ 0 |
| 23. | 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. ¹⁹ | \$ 227,521,696 |
| 24. | Total adjustments to the current year taxable value. Add Lines 22 and 23. | \$ 227,521,696 |
| 25. | Adjusted current year taxable value. Subtract Line 24 from Line 21. | \$ 4,098,840,368 |
| 26. | Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ 0.5135 /\$100 |
| 27. | 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. ²¹ | \$ 0.0000 /\$100 |

SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

- 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.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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.

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 28. | Prior year M&O tax rate. Enter the prior year M&O tax rate. | \$ 0.2957 /\$100 |
| 29. | Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,122,629,366 |

¹³ Tex. Tax Code §26.01(c) and (d)¹⁴ Tex. Tax Code §26.01(c)¹⁵ Tex. Tax Code §26.01(d)¹⁶ Tex. Tax Code §26.012(6)(B)¹⁷ Tex. Tax Code §26.012(6)¹⁸ Tex. Tax Code §26.012(17)¹⁹ Tex. Tax Code §26.012(17)²⁰ Tex. Tax Code §26.04(c)²¹ Tex. Tax Code §26.04(d)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 30. | Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ 12,190,615 |
| 31. | 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 2024. This line applies only to tax years preceding the prior tax year..... | + \$ 28,135 |
| 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..... | 28,135 \$ |
| E. | Add Line 30 to 31D. | \$ 12,218,750 |
| 32. | Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,098,840,368 |
| 33. | Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.2981 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ | |
| 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 32 and multiply by \$100..... | \$ 0.0000 /\$100 |
| D. | Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.0000 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ | |
| 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. \$ 1,056,917 | |
| 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... | -\$ 1,196,165 |
| C. | Subtract B from A and divide by Line 32 and multiply by \$100..... | \$ 0.0000 / |
| D. | Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.0000 /\$100 |

²² (Reserved for expansion)²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 36. | Rate adjustment for county indigent defense compensation. ²⁵ | |
| 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... | \$ 0 |
| C. | Subtract B from A and divide by Line 32 and multiply by \$100..... | \$ 0.0000 /\$100 |
| D. | Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... | \$ 0.0000 /\$100 |
| E. | Enter the lesser of C and D. If not applicable, enter 0. | \$ 0.0000 /\$100 |
| 37. | Rate adjustment for county hospital expenditures. ²⁶ | |
| 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, 2022 and ending on June 30, 2023. | \$ 0 |
| C. | Subtract B from A and divide by Line 32 and multiply by \$100..... | \$ 0.0000 /\$100 |
| D. | Multiply B by 0.08 and divide by Line 32 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 |
| 38. | 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 32 and multiply by \$100..... | \$ 0.0000 /\$100 |
| D. | Enter the rate calculated in C. If not applicable, enter 0. | \$ 0.0000 /\$100 |
| 39. | Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D. | \$ 0.2981 /\$100 |
| 40. | 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..... | \$ 2,363,135 |
| B. | Divide Line 40A by Line 32 and multiply by \$100..... | \$ 0.0576 /\$100 |
| C. | Add Line 40B to Line 39. | \$ 0.3557 /\$100 |
| 41. | 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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035. | \$ 0.3681 /\$100 |

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| D41. Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. | 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 in the manner provided for a special taxing unit. 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 If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). | \$ _____ /\$100 |
| 42. 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. ²⁸ Enter debt amount \$ 9,629,035 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 - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 9,629,035 | |
| 43. Certified prior year excess debt collections. | Enter the amount certified by the collector. ²⁹ | \$ 0 |
| 44. Adjusted current year debt. | Subtract Line 43 from Line 42E. | \$ 9,629,035 |
| 45. Current year anticipated collection rate. | A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate..... 97.21 % C. Enter the 2023 actual collection rate. 97.25 % D. Enter the 2022 actual collection rate. 97.33 % 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%. ³¹ 100.00 % | |
| 46. Current year debt adjusted for collections. | Divide Line 44 by Line 45E. | \$ 9,629,035 |
| 47. Current year total taxable value. | Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,326,362,064 |
| 48. Current year debt rate. | Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.2225 /\$100 |
| 49. Current year voter-approval M&O rate plus current year debt rate. | Add Lines 41 and 48. | \$ 0.5906 /\$100 |
| D49. Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. | Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48. | \$ _____ /\$100 |

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 50. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. | \$ 0.0000 /\$100 |

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate 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 |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 51. | 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. ³² 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 |
| 52. | 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. ³³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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. | \$ 2,415,000 |
| 53. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 4,326,362,064 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0.0558 /\$100 |
| 55. | Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.5135 /\$100 |
| 56. | 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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year. | \$ /\$100 |
| 57. | Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.5906 /\$100 |
| 58. | Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.5348 /\$100 |

SECTION 4: Voter-Approval Tax Rate 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 | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ | \$ |
| 60. | Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ /\$100 |

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 62. | Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | \$ /\$100 |

SECTION 5: Voter-Approval Tax Rate Adjustment for 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.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 63. | Year 3 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 67)..... | \$ 0.5460 /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ 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..... | \$ 1,354,745 |
| 64. | Year 2 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 |
| 65. | Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value | |
| | A. Voter-approval tax rate (Line 67)..... | \$ 0.6072 /\$100 |
| | B. Unused increment rate (Line 66)..... | \$ 0.0842 /\$100 |
| | C. Subtract B from A..... | \$ 0.5230 /\$100 |
| | D. Adopted Tax Rate..... | \$ 0.5225 /\$100 |
| | E. Subtract D from C..... | \$ 0.0005 /\$100 |
| | F. 2022 Total Taxable Value (Line 60)..... | \$ 2,889,803,276 |
| | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero..... | \$ 14,449 |
| 66. | Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G | \$ 1,369,194.0000 |
| 67. | 2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100 | \$ 0.0316 /\$100 |
| 68. | Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution) | \$ 0.5664 /\$100 |

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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.⁴⁴ 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.⁴⁵

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|----------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 69. | Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> . | |
| 70. | Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 71. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100. | \$ _____ /\$100 |
| 72. | Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 73. | De minimis rate. Add Lines 69, 71 and 72. | \$ _____ /\$100 |

SECTION 7: Voter-Approval Tax Rate 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.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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 |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 74. | 2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 75. | Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0.0000 /\$100 |
| 76. | Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74. | \$ _____ /\$100 |
| 77. | Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 78. | Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100. | \$ _____ |
| 79. | Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ _____ |
| 80. | Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹ | \$ _____ /\$100 |

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 81. | Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate). | \$ _____ /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

| | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| No-new-revenue tax rate. | \$ 0.5135 | / \$100 |
| As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u> | | |
| Voter-approval tax rate. | \$ 0.5664 | / \$100 |
| As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue). Indicate the line number used: <u>68</u> | | |
| De minimis rate. | \$ _____ | / \$100 |
| If applicable, enter the current year de minimis rate from Line 73. | | |

SECTION 9: 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.⁵²

**print
here** ➡

Daryl John

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

7-28-25

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)